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Cases Reported this Week.

In the Solicitors' Journal.

In the Weekly Reporter.

CURRENT TOPICS.

THE REGULAR routine of business will be resumed in all the offices in the Royal Courts of Justice on Monday next, the 7th inst., and the several sittings of the courts on Friday, the 11th inst. It is at present too early to say what arrangements the two divisions of the Court of Appeal will make, but in the absence of Lord Justice KAY provision will have to be made for three judges in each division.

BY SECTION 10 of the Finance Act, 1894, any person aggrieved by the decision of the commissioners with respect to the repayment of any excess of duty paid, or by the amount of duty claimed by the commissioners, may appeal to the High Court within the time and in the manner and on the conditions directed by rules of court. We print elsewhere draft rules under this section which have been published pursuant to the Rules Publication Act, 1893. The first rule requires the intending appellant against a decision of the commissioners, within one month of the notification of the decision to him or his solicitor, to deliver to the commissioners a written statement of the ground of his appeal. Thus the rule in terms notices only one set of cases where an appeal lies, namely, cases where the commissioners have given a *decision with respect to the repayment of excess of duty*. No provision is made for cases where the appeal is against a *claim* by the commissioners. The omission is probably accidental. The statement is to state specifically the grounds of appeal, and, within a month from its delivery, the commissioners must notify to the appellant or his solicitor whether they have withdrawn their decision in whole or in part. If the commissioners do not give way, the appellant will proceed by way of petition to the High Court, and the petition may be set down for hearing on the Revenue side of the Queen's Bench Division, or may be ordered to be heard before a judge of the Chancery Division. The appellant is restricted, both in the petition and at the hearing, to the grounds of appeal set forth in his statement of appeal, but rule 4, which so provides, is subject to rule 10, which authorizes the court or a judge, before or at the hearing, to allow the appellant to amend his grounds of appeal or his petition. Appeals to the Court of Appeal are to be subject to the rules as to appeals from interlocutory orders.

THE FOLLOWING Acts came into operation on the 1st inst.: The Quarries Act, 1894 (57 & 58 Vict. c. 42), the Uniforms Act, 1894 (c. 45), the Building Societies Act, 1894 (c. 47), the Chimney Sweepers Act, 1894 (c. 51), the Merchant Shipping Act, 1894 (c. 60), and the London Building Act, 1894 (c. cxiii.). The object of the Quarries Act is to place quarries, any part of which is more than twenty feet deep, under the same rules and practice with regard to inspection as mines. Certain provisions of the Metalliferous Mines Acts are applied to such quarries, and the inspectors of them will be the inspectors of mines under those Acts. In Wales and Monmouthshire, where candidates for the office of inspector are equally qualified, preference is to be

given to those who know Welsh. The Uniforms Act prohibits the wearing of military uniforms by persons not serving in the army, but band uniforms are exempted for six years—apparently the period during which such a uniform does service—and uniforms may be worn in theatrical and other representations. By the Building Societies Act the regulations for the keeping and auditing of the accounts of building societies are made more stringent; and the Chimney Sweepers Act is aimed at repressing the early call of the unmvited chimney sweep. The Merchant Shipping Act probably enjoys the honour of being the longest Act on the statute-book. The London Building Act differs from the old Metropolis Management and Metropolis Building Acts, which it supersedes, by appearing in the list of local Acts. It constitutes a code of building law for London, and creates a tribunal of appeal, consisting of one person appointed by a Secretary of State, one by the Council of the Institute of British Architects, and one by the Council of the Surveyors' Institution, to which differences between the London County Council or its officers and the public are to be referred. The parties may appear before the tribunal by counsel, solicitor, or agent.

Mr. J. T. Woodhouse, of Hull and Elloughton, Brough, Yorkshire, upon whom the Queen has intimated her intention of conferring the honour of knighthood, is the senior partner in a firm of leading solicitors at Hull, and was born in 1852, and admitted in 1873. Mr. Woodhouse has been twice President of the Hull Law Society, and also of the Yorkshire Law Society, and was during four years an extraordinary member of the Council of the Incorporated Law Society of the United Kingdom. Mr. Woodhouse has for some years taken a prominent and active part in the civic and political life of Hull and the East Riding of Yorkshire; and in several matters of educational and commercial importance has rendered distinguished service to the town. He filled the office of mayor in 1890-91 with marked ability and distinction, and, declining to accept the unanimous invitation of the town for a second term, was presented by the inhabitants with one of the most influentially and extensively subscribed testimonials ever raised in the neighbourhood in recognition of his services. Mr. Woodhouse is an alderman, justice of the peace, chairman of the licensing justices, a deputy lieutenant of the county, and a member of the county council of the East Riding of Yorkshire. On the eve of the last general election he accepted an invitation to contest the Howdenshire Division of Yorkshire in the Liberal interest, and, though defeated, he reduced the Conservative majority, after a three weeks' campaign, from 1,141 to 300. A Hull contemporary says: "The compliment paid to the town by the honour of knighthood which her Majesty has been pleased to confer upon Alderman Woodhouse was the most absorbing topic of conversation on 'Change and at the principal clubs and resorts of business and professional men yesterday. On all hands, and by all sections of political opinion, there was a unanimous feeling that the honour had been worthily won and fittingly bestowed. Her Majesty's gracious act has given the greatest satisfaction throughout the town, and numerous congratulations were poured in upon Sir James Woodhouse from all quarters."

We notice that the Court of Appeal are very reluctant to put any definite interpretation on sub-sections 4 and 5 of section 1 of the Judicature Act, 1894. We are not surprised at this, as readers of our previous remarks on this subject (38 Solicitors' Journal, 815, and *ante*, p. 1) will readily believe. When the case of *Re Oddy* (*ante*, p. 133) came before the court the learned judges found themselves confronted with the stupendous question whether an order of the judge in chambers on a summons to review taxation was or was not a "matter of practice and procedure." One could not, of course, expect such a great question as this to be decided by a court constituted of only two Lords Justices, and the learned judges were no doubt well advised in hearing the case first, and reserving the question whether they had a right to hear it until after they had decided it on its merits. On a previous occasion (*ante*, p. 1) we strongly urged those of our readers who desired to appeal from chambers on any question which, by any strain of reasoning, could be regarded as a "matter of practice and procedure," to go to the Court of Appeal in preference to the Divisional Court, and in the light of *Re Oddy* (*ubi supra*) we can only reiterate our advice most strongly. If the Court of Appeal will continue in the pathway it marked out for itself in that case we shall never want a definition of "practice and procedure" at all, because on every doubtful question of the kind the Court of Appeal will hear the case on its merits and adjudicate upon it, and postpone the necessity of construing sub-section 4 to a more convenient season.

There is yet another definition which we hope the Court of Appeal will one day brace itself to give. What is the meaning of "any court or person" in the Judicature Act, 1894, s. 1, sub-section 5? That section provides that "in all cases where there is a right of appeal to the High Court from any court or person, the appeal shall be heard and determined by a divisional court . . . and the determination thereof by the Divisional Court shall be final unless leave to appeal is given by that court or by the Court of Appeal." Left to our unaided intelligence, we should have said that this section was intended to provide exclusively for appeals from inferior courts, and for those cases where there is a statutory right to appeal to the High Court. It appears, however, that doubts have been raised on this point. For example, ord. 54, r. 23, provides that "in the Queen's Bench Division, except in matters of practice and procedure, the appeal from the decision of a judge at chambers shall be to a divisional court." Is the judge in chambers within the definition "any court or person"? If so, the decision of the Divisional Court is final, and can only be appealed against by leave. If we are correctly informed, parties entering such appeals are informed that they ought to obtain leave either from the Divisional Court or the Court of Appeal. Surely this must be wrong. An appeal from the judge in chambers to a divisional court can hardly be within the meaning of the opening words of the section, "Where there is a right of appeal to the High Court," which govern the whole section. A party appealing from chambers is in the High Court before he appeals, and therefore the section cannot surely have any application to him.

The sanction of the court has been recently given to a scheme for carrying on the liquidation of the Land Securities Co. (Limited). The liabilities of the company are considerable, amounting to some £2,000,000, of which about £100,000 is due to general creditors, and the rest to debenture-holders. The assets of the company are considerable also, the amount of uncalled capital being £650,000, and the properties mortgaged to the debenture-holders producing some £50,000 a year, with a prospect of a large increase. The liquidation of such a company must necessarily take a long time, and it is not surprising that the liquidator propounded a scheme for its regulation under the Companies (Arrangement) Act of 1870. The scheme provided for a separation of the income produced by the company's properties from the money produced by selling them and by calling up the unpaid capital, and proposed to apply the former towards paying interest to the creditors, and the latter to discharging their principal. This appears to be reasonable enough, but on the hearing of the petition for the sanction of the court to the scheme an argument was presented on behalf of some debenture-holders, who were trustees, that the distinction between principal and interest thus drawn by the scheme would not apply between tenant for life and remainderman claiming under trustees; but that all sums received by trustees from the liquidator under the scheme would be apportionable between capital and income according to the rules laid down in a long series of cases, of which the last and most analogous case was *Re Godden, Teague* v. *Fox* (41 W. R. 282; 1893, 1 Ch. 292). The correctness of this argument was not controverted by the liquidator's counsel, and was admitted by the judge; but the answer made to it was, that the scheme only distinguished principal and interest as between debtor and creditor, and left untouched the question how the money received by the creditor should be applied as between beneficiaries claiming under him.

This is doubtless legally true, but it is clear, nevertheless, that the establishment of such a scheme places trustees in a position in which they would naturally pay over as income to the tenant for life the money received by them as interest from the liquidator, and exposes them to a dispute with the tenant for life if they are aware of the proper application of the money and insist on apportioning it accordingly. The court apparently has no power to extricate them from this predicament, and it may be a matter for the consideration of the committee who are to report on the amendment of the law of companies whether some power should not be given to the court to declare, on sanctioning a scheme, that any moneys shall be capital or income for all purposes. In the meantime, the only step that can be taken is to make known how the law stands, and awaken trustees to the danger of their position before they have done any act which may expose them to liability. We willingly do this, understanding that many debentures of the Land Securities Co. are held by trustees. It may well happen that under the scheme the amount paid by the liquidator in the name of interest will not exceed that which a tenant for life will ultimately become entitled to on account of income; but that circumstance would not render it safe for a trustee to pay over the interest as income. For if a trustee received, say, £500 as interest in the course of a few years, and the proper apportionment of that money showed £400 to be capital and £100 to be income, the trustee, by paying the whole to the tenant for life, would incur a liability of £400 to the remainderman; and if the trustee died, his estate would only be discharged from this liability by a replacement of this money after his death. The remainderman would, therefore, be able to recover the £400 from the estate of the deceased trustee, not only if the assets of the company failed to pay under the name of principal a sufficient amount to replace it, but also if the assets proved sufficient, but the trustees who received the proceeds of them misapplied or misappropriated the money. This state of affairs is a new trap for trustees. Should any fall into it, we can only say we have done our best to warn them of their danger.

If at the time when a company goes into liquidation a director is entered on the register in respect of shares which he ought to hold as his qualification for office, he probably cannot escape liability by alleging that his name was entered without his authority, and that he never agreed to take the shares. In ordinary circumstances the entry will be treated as made with his cognizance and authority, so that he is estopped from disputing it: *Brown's case* (L. R. 9 Ch. 106), *Re Wheal Buller Consols* (38 Ch. D. 49). But where, at the date of the liquidation, the director is not on the register, he is in a more favourable position, and the recent judgment of Vaughan Williams, J., in *Re The Issue Co.* (*Limited*) (*ante*, p. 81) shews that the mere fact of his having acted as a director does not entitle the liquidator to treat him as a contributory in respect of the qualification shares. There may be a contract on his part to obtain the necessary qualification, and it has been argued that this amounts to an agreement to take shares within the meaning of section 23 of the Companies Act, 1862. In *Hewitt's case* (25 Ch. D. 283) Cotton, L.J., intimated that there was a difference of opinion between the members of the Court of Appeal on the question, and a decision of it was avoided by pointing out that at any rate the agreement was only to acquire the shares within a reasonable time, and that a reasonable time had not in the particular case elapsed. But an agreement to obtain the qualification shares, supposing it to exist, is by no means the same thing as an agreement with the company to take shares. The qualification may be acquired in other ways than by an original allotment of shares, and, should the director fail to qualify, the proper result is provided for by the articles. He ceases to be a director. It may be desirable that liability in respect of the shares should be imposed upon him, but as long as this liability depends, in the absence of the actual holding of shares, upon agreement to take them, the agreement must be properly made out. It would be wrong, said Cotton, L.J., in *Wheal Buller Consols*, to say that the acceptance of the office of director, and acting in it, makes an agreement to take shares, and Vaughan Williams, J., was of the same opinion in the recent case.

We received last week, too late for notice in our leading columns, the official announcement of the abandonment of the Guildhall Sittings experiment. There was never much hope for it, and the list of causes entered for trial, never numerous, has latterly dwindled to infinitesimal dimensions. The more important part of the notice is that relating to the new scheme for the hearing of commercial causes, to be entered in a special cause list, and assigned to a specially named judge, who, says the notice, "will probably sit *de die in diem*." This is good news, but, as is pointed out elsewhere, the reform proposed will be inadequate to restore the confidence of commercial men unless it is accompanied by changes in the organization of the division which will put a stop to the delays arising in the trial of actions in which summary judgment under order 14 has been refused on the ground that there is a *primâ facie* defence to the plaintiff's claim. We remember few occasions on which a suggestion has been so warmly taken up by both branches of the profession as that we made a few weeks ago (*ante*, p. 108) for the trial of these actions by selected masters of the Queen's Bench Division. And not only has it been advocated by representatives of the profession: it has also been supported by the leading public organ. The *Times* of the 29th ult., in an article on the scheme for the trial of commercial causes, asked whether there was no way of stopping the outflow of business from the High Court in the shape of remitted actions. And in reply, quoting from our article the statistics as to the number of actions remitted, our contemporary remarked that one mode had of late been pointed out; and observed that "of the crowd of actions remitted from the High Court in 1893 it is fair to assume that many could be nowhere tried so conveniently as in the Royal Courts. Counsel, solicitors, and witnesses would rejoice to be spared the necessity of spending many hours, to the neglect of engagements elsewhere, in a remote county court, and the county court judges would not be sorry to be relieved of cases which they cannot help regarding as foreign to their regular duties. Can no machinery be found in the High Court for the trial of such actions without interfering with the wishes of suitors or infringing one of the principles of the County Court Acts as to costs? While so much recent legislation has conspired to drain the High Court, cannot one leakage be stopped, to the advantage of the public as well as of the legal profession?" It may be hoped that at length the attention of the authorities will be drawn to the matter, and that the very simple arrangements which we detail elsewhere will be made with the least possible delay.

The kindest thing that can be said of Mr. Commissioner Kerr is that he seems anxious to revive the ancient office of Court Jester, and to transfer it from its original home to the City of London Court; but we fear that this would not be true. He is not joking, but is in very grim earnest. His utterances would be intolerable but for the fact that no one acquainted with the peculiarities of the Commissioner can attribute any value to them. They seem to spring from an inveterate hatred to solicitors, to whom he refers in his graceful style as "packs of lawyers," or as "showing the cloven hoof," or "ravening for costs." He evidently has no idea that the not unimportant body of men who form the profession comprise thousands of highly-educated persons of refined manners, usually courteous and dignified in the performance of their duties—qualities which do not appear to necessarily attach to all who attain the position of a judge of an inferior court. We can testify, from the correspondence we have received on the subject, that there is no slight feeling of indignation among solicitors about these outbreaks, and we are inclined to think that, however absurd they may appear, they deserve some notice on the part of the Council of the Incorporated Law Society.

The "suspension of judgment" system, which corresponds in America to our Probation of Offenders Act, 1887, appears to be working well. This, at least, is the testimony of Mr. Smythe, the Recorder of New York, in the current number of *The New York Medico-Legal Journal*. Mr. Smythe mentions the

case of a man brought before him some time ago on a charge of trivial embezzlement. The prisoner pleaded guilty. The recorder then called his attention to the fact that the minimum punishment for his offence was two years' imprisonment. He expressed his readiness to bear any punishment that the court might impose. Struck by the man's appearance, Mr. SMYTHE then asked him for the names of his relatives and friends. These he at first declined to give, on the ground that he had already sufficiently disgraced his friends by his conduct, but ultimately communicated them to the recorder by letter, which the latter had undertaken to treat as confidential. It appeared that his offence was a first, as well as a trivial, one, and the recorder suspended judgment upon it. This man is now full purser in one of the largest ocean steamships of America.

BUSINESS IN THE QUEEN'S BENCH DIVISION.

THE more we consider the question the more urgently desirable does it appear to us that some effective check should be placed upon the present system of remitting actions and residues of actions from the High Court to the county courts. The suggestions contained in our previous articles on this subject (*ante*, pp. 108, 123) have met with such ready support that we are encouraged to deal with the subject in somewhat greater detail than we have hitherto done.

Our suggestion is that the High Court should complete its own actions, with its own machinery, instead of putting litigants to the expense and inconvenience of going to two separate and distinct courts in order to recover one debt. We are well aware that the prevailing idea is that parties are saved expense by the remission of small debt actions to the county courts, and it was, no doubt, on this account that section 65 of the County Courts Act, 1888, was passed. We freely admit that remission does save expense where it is applied to an action by an order to remit the whole action soon after it has been commenced in the High Court. But the system we complain of is that sort of piecemeal administration of justice under which the merits of a case are gone into in the High Court and an order made as to part of the claim, and at the same time the action is sent down to the county court to be there reopened and reheard as to the residue. This we unhesitatingly assert is a clumsy and inconvenient method which ought to be stopped, and which could in our opinion be very easily remedied by giving certain selected masters the same jurisdiction to try actions commenced in the High Court as is possessed by a county court judge. The masters have practically the same qualification and receive the same salaries as county court judges, the only difference being that two years' longer practice at the bar is required in the case of county court judges than in the case of masters. We do not therefore see what difficulty stands in the way of the greatly needed reform which we suggest, especially as it could probably be carried out without increasing the number of masters at all. Before dealing with this part of the question, however, it may be useful to consider how far the present anomalous state of affairs is authorized by statute, and why the anomaly is greater now than it has been since the practice was established years ago.

We confess to some doubt whether an order to remit the residue of an action after adjudication on part of the claim is properly within section 65 of the County Courts Act, 1888. That section empowers a judge of the High Court to remit an action commenced in the High Court where "the claim indorsed on the writ does not exceed one hundred pounds, or where such claim, though it originally exceeded one hundred pounds, is reduced, by payment, admitted set-off, or otherwise, to a sum not exceeding one hundred pounds." The Court of Appeal in *Hodgson* v. *Bell* (38 W. R. 325, 24 Q. B. D. 302, 525) decided that where an action of contract for £173 17s. 6d. had been dealt with by an order under order 14 giving judgment for £101 14s. 6d. there was no power to remit the residue of the action to a county court. The court held that the words "reduced by payment, admitted set-off, or otherwise" meant before action brought. Lord COLERIDGE, C.J., said, "We must act upon the decision of the Court of Appeal in *Foster* v. *Usherwood* (26 W. R. 91, 3 Ex. D. 1) and say that in the present case, the payment in reduction of the claim having been made after action, section 65 of the County Courts Act, 1888, gives no jurisdiction to send the case for trial in the county court." In that case the claim was originally more than £100, and it is true that in the great majority of the two thousand cases remitted annually the original claim is below £100. The section clearly applies to every case in which the original claim is below £100, and there is no doubt that an order to remit any action originally commenced for less than £100 is within the section if the whole action is remitted. But *Hodgson* v. *Bell* seems to establish the broad principle that an order under order 14 giving judgment for part of the claim does not confer any more jurisdiction under section 65 than existed under that section before such order was made. That being so, the master, after making his order under order 14, can only remit the action if he had jurisdiction to do so before the claim came before him under order 14, and as a matter of fact in the cases to which we refer he had no such power at all. Every person has a right to sue in the High Court, whatever his claim may be, and section 65 of the County Courts Act gives discretionary power to remit actions on claims below £100. But that section must be read with section 116 and with order 14, and the joint effect of the two latter enactments is to establish clearly the right of a plaintiff suing by specially-indorsed writ to carry on his action in the High Court without let or hindrance. Order 14 provides for giving him summary judgment on his claim, and section 116 of the County Courts Act provides that if he obtains that judgment within twenty-one days from service of the writ he shall have costs on the Supreme Court scale. The master, therefore, is precluded from remitting such an action as that up to the time that he adjudicates on the case under order 14, and it certainly seems doubtful whether he has jurisdiction to adjudicate on part of the claim and remit the residue. It may be answered that, the whole action being liable to be remitted subject to the plaintiff's rights under order 14, the residue remaining after adjudication under order 14 must be liable to remission. This would be so, no doubt, if it could be shewn that section 65 of the County Courts Act was ever intended to apply to part of an action. The words of the section provide that an action may at any stage be remitted, but it does not provide that the residue of an action may be remitted; indeed, the following words imply the contrary: "and *the action* and all proceedings therein shall be tried and taken in such court *as if the action had been originally commenced therein.*" How can the words italicized be made to apply to a claim for £50 after the High Court has given summary judgment and execution for £40 and sent the dispute as to the residue to the county court?

We have dwelt fully on this point because, if the present system of remitting wholesale all the disputed residues of claim under order 14 turns out to be unauthorized, the reform we are advocating will cease to be merely a desirable change, for it will become an absolute necessity. The High Court in that case will be compelled to try out its own actions with its own machinery, and to adapt its machinery to the work.

This question has become prominent at the present time because the Rule Committee have recently issued a new order 14 containing provisions which have made these wholesale remissions of residues of actions under order 14 altogether unnecessary, and therefore unjustifiable. Necessity was the only plea which could justify the ponderous utilization of two separate judicial systems to try one action for debt, and since the High Court established the special list for rapidly trying disputes arising under order 14 it has become as unnecessary as it is inconvenient to remit them to county courts.

Let us now consider what adaptation of machinery would be necessary in order to enable the High Court to try out all its own cases. There is no doubt that among the masters there are several who are as capable of exercising judicial functions as the best county court judges, and when we consider that in order to carry out the proposal which we have made all that is required is that those masters should be invested with jurisdiction to try small debt actions with or without juries, our suggested reform appears to be within easy reach. Moreover, if the subject is approached in a practical spirit, there is no reason why any but a trifling additional expenditure should be incurred. A slight readjustment of work in the Central Office

would probably suffice to set free enough of the time of the masters to enable two, at least, of their number to be set apart for the required work. There are several duties at present performed by the masters which could be quite as well performed by less highly-paid officials, and which are, in fact, efficiently performed by higher-grade clerks in other departments. It might, therefore, be found quite practicable to carry out the suggested reform without adding to the number of masters. We hear a great deal about certain promised regulations designed to bring commercial cases back to our courts, and we venture to suggest that those who are engaged on that work should consider the proposal we have advanced, and should ask themselves whether any commercial man is likely to regain his confidence in the High Court as an effective judicial machine so long as he knows that whenever he brings a simple action for a liquidated demand he is liable, after having recovered the bulk of his debt in the High Court, to be turned over to one of the county courts to recover the remainder, which is often too small to be worth fighting for, but which it is an injustice that he should lose.

SETTLEMENT ESTATE DUTY.

I.

The Finance Act provides (section 5) that—

> "(1) Where property in respect of which estate duty is leviable is settled by the will of the deceased, or having been settled by some other disposition passes under that disposition on the death of the deceased to some person not competent to dispose of the property,
>
> "(*a*) a further estate duty (called settlement estate duty) on the principal value of the settled property shall be levied at the rate hereinafter specified, except where the only life interest in the property after the death of the deceased is that of a wife or husband of the deceased; but
>
> "(*b*) during the continuance of the settlement the settlement estate duty shall not be payable more than once."

Settlement estate duty is not payable where the property was settled by a deed executed, or the will of a testator dying, before the 2nd of August, 1894.

Sub-section (2) provides that—

> "If estate duty has already been paid in respect of any settled property since the date of the settlement, the estate duty shall not . . . be payable in respect thereof until the death of a person who was at the time of his death, or had been at any time during the continuance of the settlement, competent to dispose of such property."

This sub-section gives rise to a difficult question on the death of a remainderman in tail.

By section 22 (2) (*a*) it is provided that—

> "A person shall be deemed competent to dispose of property if he has such an estate or interest therein . . . as would, if he were *sui juris*, enable him to dispose of the property, including a tenant in tail, whether in possession or not."

Let property be settled by will on A. for life, with remainder on his eldest son B. for life, with remainder to his first and other sons in tail, and similar remainders to the other sons of A. and their sons. On the testator's death estate duty and settlement estate duty are paid. If the words "competent to dispose," &c., in section 5 (2) (*a*) are to be taken in their literal meaning, we shall arrive at this startling result: If a son of A.'s youngest son were to die immediately after the death of the testator, an infant, his death, he being a person "competent to dispose of the property," would render it liable to estate duty on A.'s death.

Again, let personal property be settled in trust for A. for life, remainder in trust for B., his wife, for life, remainder in trust for such of their children as attain twenty-one. Estate duty is paid on A.'s death, therefore no duty is payable on B.'s death, but if we take the words "competent," &c., in their literal meaning, duty will be payable on B.'s death if any child who attains twenty-one dies after the death of A. and before the death of B.—a most absurd result.

It will be observed that section 5 (2) (*a*) is not a clause by which estate duty is imposed; it is a clause stating that in certain cases estate duty is not to be payable "until the death of a person . . . competent to dispose of the property." The phrase "until the death," &c., may denote the moment of the death of the person competent to dispose of the property, a construction which leads to the absurd results already pointed out: or it may mean that, while the death of that person does not affect the liability to duty on the deaths of persons whose interests are prior to his, duty is to be payable as on his death, and as on the death of every person taking subsequently to him, and this appears to be the true construction.

It should also be observed that estate duty does not necessarily become payable on the death of a remainderman in tail, although he is "competent to dispose of the property" for the reasons following:—

First.—An estate tail in remainder is an interest in expectancy within the meaning of section 7 (6). Under that sub-section the estate duty on an interest in expectancy may, at the option of the person accountable, be paid either with the duty on the rest of the estate or when it falls into possession, so that if it never falls into possession duty is never payable.

Secondly.—

> "In the case of settled property, where the interest of any person under the settlement fails or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continue to subsist, the property shall not be deemed to pass at his death (section 5 (3))."

It may be argued that both the failure and determination is to be "by reason of death," but this can hardly be the case, as if it were it would follow that where the ultimate remainderman in fee dies, and his devisee elects to pay the duty when the estate in fee falls into possession, and owing to a prior estate tail being barred, or, owing to the operation of a shifting clause, the fee shifts to some other person, so that the interest of the remainder in fee never falls into possession, duty would be payable, a most absurd supposition. In short, the sub-section must be read as if it was "determine by death or fail." It must also be noticed that the interest of a tenant in tail does not determine by his death; it determines by his death without issue, which is a very different thing: *Corbet's case* (1 Rep. 836). Though "fail" is often applied to estates in the sense of "never arise," yet one of its proper meanings is "to be exhausted, to come to an end," as in the phrase "their provisions were exhausted." So that an estate tail in remainder may be properly said to fail when no person capable of taking the estate ever comes into *esse*, and also where the first taker dies without issue before the remainder becomes an estate in possession.

The interest of a tenant in tail in remander, whether he takes by purchase or descent, may fail by some prior estate in tail being barred, in which case no duty can be payable on his death. It may also fail by the death of the tenant in tail in remainder by purchase without issue before the remainder falls into possession; in this case also no duty appears to be payable on the death of any tenant in tail under the limitation which fails. If, however, after the death of the tenant in tail by purchase some issue in tail become entitled in possession, then duty appears to be payable at that instant in respect of the death of each prior tenant in tail under that limitation.

It may be argued that the provisions of section 7 (10)—

> "Property passing on any death shall not be aggregated more than once, nor shall estate duty in respect thereof be more than once levied on the same death"—

prevent duty from becoming payable in respect of such deaths of tenants in tail claiming under a limitation which takes effect as occur before it falls into possession. But this view appears to be incorrect, as the provision as to estate duty in the sub-section just cited must be read as follows:—"Estate duty on property passing on any death shall not more than once be levied," and the property passed on the death of each of deceased tenants in tail. The provision is only to prevent duty being paid twice over in respect of property passing on the death of any one person, it does not prevent duty being payable in respect of the property passing on the deaths of different persons, though it may be the same property, and though the duty may be payable at the same time.

The practical conclusions that we arrive at are the following—viz., that where land is settled on A., the grandfather, for life, with remainder on A.'s son B. for life, with remainder on

B.'s son C. in tail, and C. dies in the lifetime of A. or B. without issue, no duty is payable on his death, but that if he dies leaving a child who inherits the estate tail and survives both A. and B., duty will be payable on A.'s death on the property as passing at A.'s death, and will also be payable on the death of the survivor of A. and B. on the property as passing at C.'s death.

A READING OF THE NEW STATUTES.

Quarter Sessions Act, 1894 (57 Vict. c. 3).

This Act amends the law with respect to the time of holding quarter sessions. By 11 Geo. 4 and 1 Will. 4, c. 70, s. 35, quarter sessions are directed to be held in the first week respectively after the 11th of October, 28th of December, 31st of March, and 24th of June. In order to prevent the April quarter sessions from interfering with the Spring Assizes, it was provided by 4 & 5 Will. 4, c. 47 that a day might be fixed for holding the sessions for this quarter any time between the 7th of March and the 22nd of April. This latter Act is now repealed, and a similar provision is made for altering the date of the sessions for any quarter. The present Act enables the justices in general quarter sessions, or at any adjourned or special meeting, when it may appear desirable for the purpose of not interfering with the assizes then next ensuing, to alter the time for holding the next general quarter sessions; but the alteration must not throw the sessions more than fourteen days earlier or fourteen days later than the week in which they would otherwise be held.

The Solicitors Act, 1894 (57 Vict. c. 9).

The object of this Act is to enable the Incorporated Law Society to make regulations exempting from the whole or any part of the Intermediate Examination persons who have obtained a law degree, or a certificate of having passed the examination required for such degree, at any University in the United Kingdom. We recently noticed a regulation under the Act already made by the society (*ante*, p. 89).

Indian Railways Act, 1894 (57 Vict. c. 12).

This Act, by section 3, enables Indian railway companies to pay interest on their paid-up capital out of capital for the period and subject to the conditions and restrictions in the section mentioned, and to charge the same to capital as part of the cost of construction of the railway. The period is to be determined by the Secretary of State for India in Council, and is in no case to extend beyond the close of the half-year next after the half-year during which the railway is completed and opened for traffic. The restrictions and conditions subject to which such payment of interest may take place require, *inter alia*, that the payment shall be authorized by the company's memorandum of association or by special resolution, and that the sanction of the Secretary of State shall have been previously obtained. The Act will expire at the end of the session of Parliament next after the 31st of December, 1895, unless specially continued.

Commissioners of Works Act, 1894 (57 Vict. c. 23).

By the Commissioners of Works Act, 1852 (15 & 16 Vict. c. 28), s. 1, the Commissioners of Works were incorporated for the purpose of holding land, and were empowered to purchase, sell, and lease land, but every purchase, sale, or lease was to be effected by the direction of the Treasury, and every conveyance of freehold hereditaments in England, Wales, or Ireland made to or by the commissioners was to be enrolled in the Court of Exchequer in England or Ireland as the case might be. The present Act makes it unnecessary for any vendor, purchaser, lessor, or lessee to ascertain whether the consent of the Treasury has been given, and extends the provision as to inrolment. Every instrument whereby any land, or interest in land, is conveyed or assigned to or by the Commissioners of Works under or for the purposes of the Act of 1852 is to be inrolled in the Central Office of the Supreme Court of Judicature; but such inrolment is not required in the case of registered land. The Act also incorporates with the Commissioners of Works Act, 1852, the Lands Clauses Acts, except the provisions thereof relating to the purchase and taking of land otherwise than by agreement.

It is stated that Mr. Warmington, Q.C., M.P., has decided to practise as a "special" counsel on and after the 11th of January next.

Mr. Justice Wright, of Headley Park, Hants, was on Monday evening unanimously elected chairman of the Headley Parish Council.

REVIEWS.

THE MERCHANT SHIPPING ACT, 1894.

The Merchant Shipping Act, 1894 (57 & 58 Vict. c. 60), with Introduction, Notes, and Index. By Alexander Pulling, Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

The Merchant Shipping Act, 1894, with Notes, Appendices, and Index. By James Dundas White, Barrister-at-Law. Eyre & Spottiswoode.

The above are two works on what is stated to be the longest Act on the statute-book. The first of the two is one of a series of "Annotated Acts" which the publishers are issuing. The introduction to the work states shortly the general scope of the Act, and in the appendix there are printed, amongst other things, the Regulations for Preventing Collisions at Sea. The notes to the Act give references to the repealed sections of the earlier Acts which are now embodied in the present consolidating Act, and there is also a useful table giving a list of the earlier Acts in chronological order, and shewing where each section of those Acts is to be found in the new Act. A practitioner who is versed in the old Acts will thereby be able to see at a glance where any particular provision is to be found in the new Act.

The second of the two books also gives the text of the Act, with short notes after some of the sections. The notes seem to be brought up to date, as we see that the decision of Sir Francis Jeune in *The Oriental*, which is reported in the November number of the *Law Reports*, is duly noted under section 167, a decision, we may mention, which was affirmed by the Court of Appeal on the 13th of December last. In the appendix, besides giving the Regulations for Preventing Collisions at Sea now in force, the author sets out the proposed Revised Regulations, founded upon the Washington Rules, some of which, especially article 15, as to sound signals for fog, have called forth great opposition from shipowners and others in the columns of the *Times*.

CHITTY'S STATUTES.

The Statutes of Practical Utility. Arranged in Alphabetical and Chronological Order, with Notes and Indexes. Being the Fifth Edition of "Chitty's Statutes." By J. M. Lely, Barrister-at-Law. Vols. III. and IV., "Criminal Law" to "Goods." Sweet & Maxwell; Stevens & Sons.

The issue of the present edition makes rapid progress under Mr. Lely's energetic editorship, and the present volumes bring the statutes down to the Sale of Goods Act, 1893, which is very fully annotated, the sources of the various provisions being very carefully indicated. The editor has appended an interesting note to the Evidence Act, 1851, shewing the Acts under which the defendant in criminal proceedings is allowed to be examined. Such Acts appear to be twenty in number. The Intestates Estates Act, 1884, has been added under the title "Executors and Administrators," but we miss in the notes a reference to the decision in *Re Twigg's Estate* (40 W. R. 297; 1892, 1 Ch. 579) as to the construction of that Act. Vol. III. is chiefly occupied with the Acts relating to criminal law, but it comprises a new heading, "Death Duties," under which all the Acts imposing these charges are conveniently grouped, including the material parts of the Finance Act, 1894. The notes to this Act are useful as far as they go, but they do not pretend, of course, to unravel the numerous difficulties to which its provisions give rise.

PARISH COUNCILS.

The Parish Councils Act Explained. What it will Do, and What it will not Do. By J. Theodore Dodd, M.A., Barrister-at-Law. Horace Cox.

This manual is intended to be a book of a popular nature—a guide to the unprofessional man. All we need say is that it fulfils its purpose admirably; and when it incorporates the recent rules made by the Local Government Board there is every reason to hope that it will continue to be found useful by "the man in the street."

A Popular Summary of the Law relating to Parish Councils and Meetings; with the Full Text of the "Local Government Act, 1894," a Code of Standing Orders, and an Exhaustive Index. By George F. Chambers, Barrister-at-Law. Stevens & Sons (Limited).

This book is confined to the law relating to parish councils and meetings, the author intending to follow it with other books on District Councils and County Councils. It seems an excellent summary, and of a more advanced nature than Mr. Dodd's. Like its rival, it was published before the Local Government Board issued its

rules, and requires, therefore, to be brought up to date in this respect.

AN ELECTION MANUAL FOR PARISH COUNCILLORS, URBAN AND RURAL DISTRICT COUNCILLORS, AND GUARDIANS OUTSIDE LONDON. By WALTER C. RYDE, Barrister-at-Law. Reeves & Turner.

This is a very complete and satisfactory manual, quite sufficient in its scope and information for returning officers and for solicitors who have to advise on points arising on these local elections. The book was published in November, in ample time for the December elections, and it consists of an admirable introduction, the annotated text of the four September orders of the Local Government Board, the Municipal Elections (Corrupt and Illegal Practices) Act, 1884, &c., with forms, a time-table, and a good index. We have noticed very few slips occasioned by the necessary haste in which the book was written. We are not inclined to agree with the statement on page 19 that it is extremely doubtful whether the nomination of a candidate for the parish council would be valid if he had once withdrawn. There seems to be no reason against this second nomination, and we know of an instance in which it was held valid by the returning officer in the case of the district council election. This book forms the complement of Mr. Ryde's book on the Local Government Act, 1894, which has already been reviewed in these columns.

BOOKS RECEIVED.

The Law Quarterly Review — January, 1895. Edited by Sir FREDERICK POLLOCK, Bart., M.A., LL.D. Stevens & Sons (Limited).

The Law relating to Parish Councils: being the Local Government Act, 1894. With an Appendix of Statutes and an Introduction, Notes, Orders, and Circulars of the Local Government Board, and a Copious Index. By GEORGE HUMPHREYS, B.A., Barrister-at-Law. Second Edition. Stevens & Sons (Limited).

American Law Review—November-December, 1894. Editors: SEYMOUR D. THOMPSON, St. Louis; LEONARD A. JONES, Boston. Reeves & Turner.

An Outline of Local Government and Local Taxations in England and Wales (including London). By R. S. WRIGHT and HENRY HOBHOUSE, Barristers-at-Law. Second Edition. By HENRY HOBHOUSE, M.P., and E. L. FANSHAWE, Barristers-at-Law. Sweet & Maxwell (Limited).

CORRESPONDENCE.

BUSINESS IN THE QUEEN'S BENCH DIVISION.

[*To the Editor of the Solicitors' Journal.*]

Sir,—I read your able article in a recent issue on the above subject with much pleasure and interest.

There can be no doubt whatever that, second only in importance to the impartial administration of justice, is its *speedy* administration.

I can speak from practical experience that very frequently upon applying for judgment under order 14 the defendant puts in an affidavit which convinces the master or judge that there is a *primâ facie* defence to plaintiff's claim, and then follows a wearying delay until trial, which, in a large percentage of such cases, ultimately results in the plaintiff obtaining judgment, plus a great loss of time and expense.

If, as you suggest, additional masters were appointed, with jurisdiction to try all such cases at judges' chambers, speedy, and much less expensive, justice would be the result, and suitors and the profession would both be gainers in the long run.

I trust you will do all you can to press forward the matter in order to bring about practical results.

A PRACTITIONER.

APPEALS FROM CHAMBERS.

[*To the Editor of the Solicitors' Journal.*]

Sir,—A notice of appeal from a decision of the chief clerk to the judge in the Chancery Division is almost unheard of; the chief clerk, on the application of either party, refers the summons to the judge as a matter of course. The case of *Danger* v. *Nelson* (W. N., 1884, p. 96) decided that under R. S. C., ord. 54, r. 21, the master had no discretion but to refer a summons decided by him to the judge, if requested so to do; therefore the practice of the Queen's Bench Division and the Chancery Division should be similar. It is said that the judge who decided the case of *Danger* v *Nelson* afterwards reconsidered his decision and authorized the masters to exercise their discretion as to referring a summons to the judge, which they invariably do by compelling a litigant to take out notice of appeal.

Now rule 21 seems perfectly plain, and does not give this discretion, and it would be interesting to know on what ground the masters claim a right to exercise it.

The rule appears to have been framed with a view of saving expense, an important point with the public, who in the present day complain of the cost of litigation.

W. WILD,

31, Lawrence-lane, Cheapside, E.C.

COUNTY COURT REFORM.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Having regard to the growing importance of the county courts, I cannot help thinking that the time has arrived for something to be done with the view of sufficiently protecting the interests of the profession as regards practice in these courts.

I think the matter might well be brought to the notice of the Council of the Incorporated Law Society at the quarterly meeting of the society to be held on the 31st inst.

With the view of considering the best steps to be taken for this purpose, I shall be glad if any members of the society who are interested in county court procedure, and the difficulties which the profession have to contend against in connection therewith, will communicate with me at the office of your paper, when, if I receive sufficient support, I will endeavour to arrange a meeting to confer on the course to be adopted.

E. J. T.

Jan. 3.

SOMETHING LIKE A WAIL.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Your well-known sense of justice encourages me to appeal to you, and to invoke your powerful aid to obtain redress for one who is suffering from a grievous wrong.

I am an old and well-tried public servant. For forty years and more I have worked hard for the public benefit; nothing but natural modesty prevents me from recording in your pages the many flattering testimonies to my worth which I have received. As years have accumulated upon my devoted head I have taken on myself fresh and ever-increasing labours, and have spent myself in the service of the public. And yet this has not sufficed for my absorbing devotion to duty. Conscious of my powers for good, adventurous in disposition, I have sought to extend the sphere of my influence. But through all this period of incessant activity for the benefit of others my energies have been cramped, my designs thwarted. For years I have cried, and cried in vain, for leave to pass the limits of my own country. A cold officialism has debarred me from even crossing the border. Thus, "cabin'd, cribbed, confined," I have pined and fretted for greater freedom.

For years my prayers and entreaties fell on deaf and heedless ears. But at length there came a time when it seemed probable that my hopes would be crowned with success. After months of anxious deliberation, a board of learned men, who had considered my case in all its bearings, came to the unanimous conclusion that there was good sense in my demands, and decided that the change of air and scene for which I pined was necessary to recuperate my worn-out frame. You may judge, sir, of the satisfaction with which I heard this decision; my heart, faint with deferred hope, clutched at the prize at length offered. With fresh vigour and renewed life I was preparing for adventures in "fresh fields and pastures new," when, alas! these hopes were strangled in their birth. Scarcely had I heard of the new pleasures in store for my roving disposition when the cup of bliss was dashed untasted from my lips. Without a word of warning the same learned pundits who had conferred the boon robbed me of it, and announced their final determination that no climate but my own was suitable for me; that I must be content to spend my life in the same humdrum round of confined toil, within the same narrow limits as heretofore. To my eager questionings but one answer was vouchsafed, that my presence would be disagreeable to the inhabitants of two remote parts of the globe called by the names of Scotland and Ireland. In vain I protested that I could afford to disregard these infinitesimal portions of the earth's surface; my ambition impelled me to visit Chefoo, Siam, Otaheite, and I know not what inaccessible regions, and I bound myself by pledges the most sacred to pay no thought to benighted Edinburgh and careless Dublin, which I have been given to understand are the respective capitals of the countries to whom my presence is so displeasing.

It would but weary you, sir, were I to attempt to detail the indignities to which since that disastrous day I have been subjected. Brought to death's door by the decision in *Re Holloway*, I revived after months of dreary suspense, only to find that I was threatened with absolute extinction. My beneficent career forsooth was to be cut short, and I was to give way to my big brother "Writ of Summons," a blustering bully of a fellow who roams at his own free will in those very regions to which my adventurous spirit tempts me.

Smarting under the sense of injustice, I have but one resource left me—to submit my case to an enlightened public. And with confidence I appeal to you to advocate the claims for increased liberty of

ORIGINATING SUMMONS.

[We believe that our plaintive correspondent may take comfort. It is generally understood that his "big brother Writ of Summons" is not to take his place.—ED. *S. J.*]

NEW ORDERS, &c.

RULES OF COURT REGULATING PROCEEDINGS UNDER THE FINANCE ACT, 1894, SECT. 10.

NOTICE.

The following draft Rules are published pursuant to the Rules Publication Act, 1893:—

Copies may be obtained at the Queen's Printers.

1. Any aggrieved person within the meaning of section 10, sub-section (1), of the Finance Act, 1894, who desires to appeal to the High Court against the decision of the Commissioners of Inland Revenue in any of the cases mentioned in the said sub-section shall, within one month from the date of the notification of the said decision to him or his Solicitor, deliver to the Commissioners a written statement of the grounds of such appeal.

The statement shall state specifically the several grounds upon which the appellant contends that the decision of the Commissioners was erroneous, and if he contends that the value put upon any property by the Commissioners is excessive, he shall therein identify such property, and state the value which he contends should be put upon the same.

2. The Commissioners shall, within a month from the delivery to them of the statement of the grounds of appeal, notify to the appellant or his solicitor whether they have withdrawn the decision appealed against or have determined to maintain the same either in whole or in part.

3. At any time thereafter not exceeding one month from the date of the notification by the Commissioners of their determination to maintain their decision either in whole or in part, the appellant may proceed with his appeal by way of petition to the High Court, such petition to be filed in the department of the Queen's Remembrancer and a copy thereof served by the appellant upon the Commissioners.

4. The appellant shall not in his petition or at the hearing rely upon any grounds of appeal not specifically set forth in the statement of the grounds of appeal.

5. Upon the filing of the petition and the service of a copy thereof upon the Commissioners, the matter shall be deemed to be completely at issue, and within seven days thereafter the appellant, or, in default thereof the Commissioners, may set the petition down for hearing upon the Revenue side of the Queen's Bench Division of the High Court.

6. The said Court or a Judge thereof may order that the petition shall be heard before a Judge of the Chancery Division, and it shall thereupon be assigned to a Judge of that Division, and heard in the same manner as actions assigned to that division are now heard.

7. Unless by consent or otherwise ordered the evidence shall be given viva voce.

8. If under Rule 7 evidence be by affidavit such affidavits shall be filed in the Queen's Remembrancer's Department unless the petition stands for hearing in the Chancery Division.

9. The Crown shall have the same right of administering interrogatories and of obtaining discovery and inspection of documents that they have upon proceedings by way of information under the Crown Suits Act, 1865, and the rules thereunder.

10. The Court or a Judge may at any time before or at the hearing allow the appellant to amend his grounds of appeal or his petition upon such terms as may be necessary for the purpose of determining the real questions which were in controversy between the parties at the time of the service of the original statement of the grounds of appeal.

11. In the event of an appeal to the Court of Appeal the provisions of the Rules of the Supreme Court, 1883, applicable to appeals from interlocutory judgments in actions shall apply.

12. Order XIX., Rule 27, of the Rules of the Supreme Court, 1883, shall apply, and the petition shall be deemed to be a pleading within that Rule.

13. Applications for leave to bring an appeal without payment or on part payment only of the duty under the provisions of the 4th sub-section of the 10th section of the Finance Act, 1894, shall be by summons before a Judge at chambers, and the appellant shall deliver to the Commissioners with the summons a copy of any affidavit which the appellant intends to use at the hearing.

CASES OF LAST SITTINGS.

Court of Appeal.

SCHOLFIELD *v.* EARL OF LONDESBOROUGH—No. 1, 19th December.

BILL OF EXCHANGE—BILL DRAWN WITH BLANK SPACES—ALTERATION—FORGERY—NEGLIGENCE IN ACCEPTING BILL SO DRAWN—ESTOPPEL—LIABILITY OF ACCEPTOR FOR AMOUNT OF ALTERED BILL.

Appeal from the judgment of Charles, J., in favour of the defendant. The action was to recover £3,500 on a bill of exchange drawn by one Scott Sanders upon and accepted by the defendant. The plaintiff was the holder in good faith and for value. When the defendant accepted the bill it was for £500 only, and afterwards and before indorsement it was fraudulently altered by Sanders into a bill for £3,500. The bill bore a £2 stamp, sufficient to cover £4,000. In the left-hand corner at the time of acceptance were the figures "500" preceded by the sign "£." Between the £ and the 500 was a space sufficiently wide to admit of another figure being inserted. The body of the bill was in three lines. On the first were the words, "Three months after date"; on the second the words, "Pay to me or my order the sum of"; and on the third, "Five hundred pounds for value received." After the word "of" in the second line there was sufficient space for the addition of another word, and before the word "Five" in the third line there was also space for the addition of another word without carrying the line further to the left than the word "Pay" in the line above. Sanders, having obtained the defendant's acceptance, inserted the figure "3" between the £ and the 500, and in the body of the document added the words "Three Thousand," writing the "Three" after the word "of" on the second line, and the "Thousand" on the third line, and in this shape he negotiated it. The defendant paid £500 into court. Charles, J., held that the defendant was not estopped, either by having accepted the bill with the blank spaces in it or with a stamp sufficient to cover £4,000, from setting up the truth, and that he was not liable for the £3,500, but that he was liable under section 64, sub-section 1, of the Bills of Exchange Act, 1882, upon the bill for £500. The plaintiff appealed.

THE COURT (Lord ESHER, M.R., and RIGBY, L.J., LOPES, L.J., dissenting) dismissed the appeal.

Lord ESHER, M.R., said that no evidence had been given as to the circumstances at the time the acceptance was obtained. Before the Bills of Exchange Act, 1882, the defendant, if he were not prevented from setting up the truth, would not have been liable on the bill at all. But by section 64, sub-section 1, of that Act, the defendant was liable on this bill for £500. But it was said that the defendant was estopped from setting up what really did happen, and must, therefore, pay the £3,500. It was not said that the defendant made any representation to the plaintiff. It was said that the estoppel was founded on negligence in accepting the bill with gaps in it, and with a stamp large enough to cover £4,000. Negligence consisted in the neglect of a duty, and the plaintiff must shew that the defendant owed a duty to the plaintiff not to accept a bill so drawn. What was the position of the acceptor? Before acceptance there frequently was a contract, express or implied, between him and the drawer, that he would accept the bill. That contract was distinct from the contract created by the acceptance. The drawer would draw the bill, and he was the master of its form; and the proposed acceptor agreed to accept the bill as drawn. A bill was often negotiated before acceptance. It might be that the drawer himself would present the bill for payment. The acceptor had no control over the persons into whose hands the bill might pass. By the acceptance the acceptor agreed to pay the amount of the bill which he had accepted to the drawer or to the person to whom it was transferred. There was a promise to the drawer to pay that bill, and the drawer could only transfer what he had himself. There was no duty towards the drawer not to accept the bill with spaces left in it. The drawer, therefore, could only transfer the promise to pay the bill as accepted, and, therefore, he owed no duty at all to the indorsee except to pay the bill he had accepted. But, even supposing that there was such a duty on the part of the acceptor, where was the negligence? The alleged duty was that he ought not to accept a bill in such a form as to render a forgery easy. It was suggested that the acceptor was bound to anticipate that the bill might get into the hands of a dishonest person, and that, therefore, he ought to have filled in the spaces. It was either conclusive evidence of negligence, or it was evidence from which a jury might infer negligence. If the latter, then one jury might find one way and another jury another way upon the same facts. That would paralyze business altogether. He protested that the question was not one of fact for a jury. In his opinion, even if there was such a duty, there was no evidence of negligence. But again, even assuming negligence, the alleged neglect of duty did not work the estoppel, because it was not connected with the indorsement to the indorsee, and therefore was not the immediate cause of the loss, the felony of the drawer intervening. As regards the decision in *Young* v. *Grote* (4 Bing. 253), that was a case between banker and customer. That case seemed to have been decided upon the principle that the customer was estopped. But if that was the true principle, what became of the other cases which said that the interposition of a fraudulent act by a third person prevented the negligent act being the immediate cause of the loss? The only way in which that case could be supported, was by saying that the customer had signed a blank cheque, in which case the person into whose hands it got would have authority to fill it in. That was not estoppel. If that was the ground of the decision, it was not worth quoting as an authority. *Young* v. *Grote*, therefore, could not be supported for the doctrine laid down by it. That case ought not

any longer to be quoted. The defendant, therefore, was not estopped, and the code applied, and section 64 made him liable only for £500.

LOPES, L.J., dissented. He thought that the acceptor of a bill owed a duty to subsequent holders. Bills were negotiable instruments intended to pass readily from hand to hand. The acceptor owed to subsequent holders the duty of taking reasonable care that the document should be so framed, when accepted, as not to offer obvious opportunities for the commission of a crime. The decision in *Young* v. *Grote* involved that, and that case had been recognized in subsequent cases. That being so, in his opinion there was a breach of that duty, that is, such negligence by the defendant in accepting the bill framed as it was as disentitled him to set up its alteration in material particulars as a good defence to the action. The negligence was in the transaction. There was an absence of such care as a reasonably prudent person would and ought to take when accepting a negotiable instrument. Estoppel might not be the correct legal ground upon which to rest the decision in *Young* v. *Grote*. He adopted the language of Cleasby, B., in *Halifax Union* v. *Wheelwright* (23 W. R. 704, L. R. 10 Ex. 183), that a man could not complain of the consequence of his own default against a person who was misled by that default without any default of his own. That, in his opinion, was the principle of *Young* v. *Grote*, a case which had been recognized in the House of Lords in *Bank of England* v. *Vagliano* (39 W. R. 657; 1891, A. C. 107). The defendant here by his want of care had enabled Sanders to commit the forgery, and he must suffer the loss. The last question was whether the negligence was the proximate cause of what happened, namely, the leading the plaintiff into the belief that the bill indorsed to him was for £3,500. In his opinion the interposition of a crime did not make the negligence the less the proximate cause. The forgery was the result to be anticipated from the negligence. He therefore thought that judgment should be entered for the plaintiff for £3,500. He agreed with Charles, J., as to the stamp objection.

RIGBY, L.J., concurred with Lord Esher, M.R.—COUNSEL, *Finlay*, Q.C., and *E. Morten*; *Jelf*, Q.C., *A. T. Lawrence*, and *C. K. Francis*. SOLICITORS, *Smith, Fawdon, & Low*; *Saltwell, Tryon, & Saltwell*.

[Reported by W. F. BARRY, Barrister-at-Law.]

"THE KATY"—No. 1, 13th December.

SHIP—CHARTER-PARTY—DEMURRAGE—LAY DAYS—"DAYS," MEANING OF.

Appeal from the judgment of Sir Francis Jeune. The action was by shipowners against charterers to recover £71 18s. 8d., being two days' demurrage of the plaintiffs' steamship. By a charter-party the plaintiffs' ship was to load a cargo of wheat at a port abroad and proceed to a port in the United Kingdom as ordered, fourteen running days, Sundays excepted, to be allowed for loading and unloading, and ten days on demurrage beyond the lay days at 4d. per ton on the steamer's gross register tonnage per running day. Seven days were occupied in loading, and the ship was ordered to Barrow, where she arrived on the 31st of March, and and at 10.30 a.m. on that day the charterers received notice that the ship was in berth and ready to discharge, and the captain requested that the discharge should commence at once. The charterers declined, and the discharge commenced at 1 p.m., and finished at 9 a.m. on the 9th of April. The usual working hours at Barrow were from 6.30 a.m. to 5 p.m., except Saturdays, when work ceased at 4 p.m. The shipowners contended that the lay days expired on Saturday, the 7th of April, whereas the charterers contended that the lay days did not expire until Monday, the 9th of April, and that, therefore, no demurrage was due. Sir F. Jeune held that the word "days" meant days commencing at midnight, and not periods of twenty-four hours, but that the part of Saturday, the 31st of March, occupied in unloading did not count as a lay day, and that, therefore, the lay days did not expire until Monday, the 9th of April. He accordingly gave judgment for the charterers. The shipowners appealed.

THE COURT (LORD ESHER, M.R., and LOPES and RIGBY, L.JJ.) allowed the appeal.

Lord ESHER, M.R., said that, as the charter-party did not fix any specific time when the unloading was to commence, it was to commence within a reasonable time after the ship's arrival. In considering what was reasonable they must apply the remark of Quain, J., in *Commercial Steamship Co.* v. *Boulton* (3 Asp. Mar. Cas. N. S. 111)—viz., that a certain number of days for unloading meant whole days. Therefore, the charterers were not bound to take delivery on Saturday, the 31st of March. They might have waited until the Monday. But here the facts shewed that the charterers agreed to treat that Saturday as a lay day. When one considered that the cargo was wheat in bulk, one saw how desirable it would be for the charterers to commence taking delivery at once. That was the true inference from the facts. When the lay days once began to run, he had no doubt that they meant days in their ordinary sense, *i.e.*, from midnight to midnight, unless the charter-party either expressly or impliedly otherwise provided. The lay days, therefore, expired on Saturday night, the 7th of April, and the shipowners were entitled to the two days' demurrage claimed.

LOPES and RIGBY, L.JJ., concurred.—COUNSEL, *T. E. Scrutton* and *H. Parker Lowe*; *T. G. Carver*. SOLICITORS, *Botterell & Roche*; *Thomas Cooper & Co.*; for *Batesons, Warr, & Winshurst*, Liverpool.

[Reported by W. F. BARRY, Barrister-at-Law.]

"THE ORIENTA"—No. 1, 13th December.

SHIP—MARITIME LIEN—DISBURSEMENTS—LIABILITIES INCURRED BY MASTER—HOME PORT—MERCHANT SHIPPING ACT, 1889 (52 & 53 VICT. c. 46), s. 1.

Appeal from the judgment of Sir Francis Jeune. The action was *in rem* by the master of the steamship *Orienta* against the owners thereof for liabilities incurred by him on account, as alleged, of the ship. The ship being about to sail from London on a voyage, the owners ordered bunker coal, which the coal merchants agreed to supply upon the terms of the master drawing a bill of exchange in their favour upon the shipowners. The bill was accepted by the shipowners, but was dishonoured at maturity. The coal merchants thereupon sued the master as drawer, who issued a writ *in rem* and arrested the ship, which had returned to London, claiming the amount of the bill. The shipowners did not appear, and the mortgagees of the ship intervened and defended the action. The master contended that he was entitled to a maritime lien on the ship under section 1 of the Merchant Shipping Act, 1889, for respect of the "liabilities incurred by him on account of the ship" for bunker coals, which were necessary for the use of the ship. Sir Francis Jeune held that the master was not entitled to a maritime lien, and gave judgment for the interveners. The master appealed.

THE COURT (Lord ESHER, M.R., and LOPES and RIGBY, L.JJ.) dismissed the appeal.

Lord ESHER, M.R., said that a master could only pledge his owner's credit for things necessary for the ship if he could not communicate with the owners before ordering those things. The disbursements, therefore, in respect of which a master could have a lien on the ship were those which he made or made himself liable for on account of necessaries for the ship which he must have immediately for the purposes of the voyage, the shipowners not being there to give the order and the master not being able to communicate with them. Here no goods were ordered by the master and no liability was incurred by him in respect of any goods. He was not liable for the price of the coal. He had made himself liable on the bill in the event of the shipowners dishonouring it. The bill was not drawn by him as master, but at the request of the shipowners, irrespective of his position as master. The judgment was therefore right.

LOPES and RIGBY, L.JJ., concurred.—COUNSEL, *Pickford*, Q.C., and *Dawson Miller*; *Sir W. Phillimore* and *F. Laing*. SOLICITORS, *Botterell & Roche*; *Ince, Colt, & Ince*.

[Reported by W. F. BARRY, Barrister-at-Law.]

SIDEBOTHAM v. HOLLAND—No. 2, 20th December.

LANDLORD AND TENANT—YEARLY TENANCY—NOTICE TO QUIT ON ANNIVERSARY OF COMMENCEMENT OF TERM—VALIDITY.

This was an appeal from a decision of Bruce, J., given at the trial without a jury at the Liverpool Assizes. By an agreement dated the 19th of May, 1890, between the plaintiff of the one part and the defendant of the other part, the plaintiff agreed to let to the defendant, who agreed to take a certain beerhouse known as the Grapes Inn, Weaste, Salford, "as yearly tenant commencing on the 19th day of May instant at the clear yearly rent of £45, the sum of £4 7s. 6d. as the apportioned part up to the 24th day of June next being paid on the signing hereof, and the future rent to be paid by equal quarterly payments in advance if demanded on the usual quarter-days of payment, the first payment being considered as due in advance if demanded on the 24th day of June next, and each succeeding quarterly payment to become payable in advance if required upon the first day of such quarter." On the 17th of November, 1893, the plaintiff's solicitor gave to the defendant a notice to quit in the following terms:—"Madam,—As solicitor for and on behalf of Mr. Thomas Sidebotham, your landlord, I hereby give you notice to quit and deliver up the peaceable and quiet possession to him on the 19th of May next of the Grapes Inn and premises in your occupation, situate 320, Eccles-road, New-road, Weaste, Salford, and which you now hold of him as tenant under agreement dated the 19th of May, 1890.—Yours, &c., ROBERT INNES." The defendant having refused to quit, the plaintiff brought his action to recover possession. The defence set up was that the notice to quit was invalid. Alternatively, the defendant was induced to lend the plaintiff various sums of money on the plaintiff's assurance that he would permit her to continue in possession of the premises until the 9th of November, 1895. Bruce, J., decided that the notice to quit was invalid, because, looking at the whole agreement, it was the intention of the parties, as expressed by the agreement, that the tenancy should be a tenancy as from the 24th of June, and the notice did not in fact terminate the tenancy on one of the usual quarter-days. If that were not so, supposing the 19th of May were the first day of the tenancy, then the tenancy would terminate on the 18th of May, and the notice to quit, in order to be valid, should have been given for that day. Moreover, the agreement that the tenancy should continue until the year 1895, being a parol agreement, was void under the Statute of Frauds. The plaintiff appealed on the first two points, and the defendant gave cross-notice of appeal on the third point. Counsel for the appellant stated that there was no case where the statement that the term should commence on a fixed day was nullified by the payment of rent on another day. The rent was apportioned by Act of Parliament: *Hartcup & Co.* v. *Bell* (Cab. & El. 19). The notice to quit on the day of the commencement of the term must be good, because Woodfall in his treatise on Landlord and Tenant always gives the notice for quarter-day, the day on which the tenancy commences. There was no authority to say that a half-year's notice to quit must include 183 clear days. They cited Notes on *Clayton* v. *Blakey* (8 T. R. 3) in Smith's Leading Cases, vol. 2, p. 122, *Doe d. Spicer* v. *Lea* (11 East, 312), *Doe d. Cornwall* v. *Matthews* (11 C. B. 675) and cases on parol agreements, *Kemp* v. *Derrett* (3 Camp. 510), *Doe d. Holcomb* v. *Johnson* (6 Esp. 10), *Doe d. Savage* v. *Stapelton* (3 Car. & P. 275), *Cutting* v. *Derby* (2 Bl. W. 1075). For the respondent it was urged that because the tenancy was expressed to commence on the 19th of May, therefore that day must be included in the term, and the term would end on the 18th of May: *Page* v. *Mors* (15 Q. B. 684), *Ackland* v. *Lutley* (9 A. & E. 879), *Clayton's case* (5 Co. 1). [A. L. SMITH, L.J., referred to *Pugh* v. *Duke of Leeds* (2 Cowp. 714).] All the text-books

say that the word "on" must presumably be an inclusive word. The following cases were also cited: *Miles* v. *New Zealand Alford Estate Co.* (34 W. R. 669, 32 Ch. D. 266), *Wood* v. *Beard* (2 Ex. D. 30, 25 W. R. Dig. 134), *Doe d. Phillip* v. *Benjamin* (9 A. & E. 644), *James* v. *Smith* (1891, 1 Ch. 384, 40 W. R. Dig. 198), *Marshall* v. *Berridge* (30 W. R. 93, 19 Ch. D. 233), *Lester* v. *Garland* (15 Ves. 248), *Right* v. *Darby* (1 T. R. 159, and Dyer, 345. [THE COURT referred to *Queen* v. *Humphery* (10 A. & E. 335), *Buddle* v. *Lines* (11 Q. B. 402).]

THE COURT allowed the appeal and dismissed the cross-appeal.

Lord HALSBURY concurred in the following written judgment of

LINDLEY, L.J.—The express statement in this agreement that the tenancy is to commence on the 19th of May is too clear and unambiguous to warrant any inference which might otherwise have been drawn from the stipulation that the rent is to be paid by equal quarterly payments in advance if demanded on the usual quarter-days. In the absence of any express statement as to the commencement of the tenancy it might have been held to commence on the 24th of June. See *Holcomb* v. *Johnson* (*ubi supra*), *Sandill* v. *Franklin* (23 W. R. 473, L. R. 10 C. P. 377). It is true that, if the tenancy commences on the 19th of May, the last quarterly payment to be made in advance on the previous Lady-day will not be a full quarter's rent, but only a proportionate part of it—viz., an apportioned part of it for the time which will intervene between Lady-day and May 19. But this circumstance only shews that the agreement is not very accurately drawn. The inaccuracy does not justify the conclusion that the tenancy did not commence on the day expressly mentioned for its commencement—viz., on the 19th of May, 1890; and that the time which intervened between that day and the 24th of June was not part of the tenancy. Treating the tenancy, then, as commencing on the 19th of May, 1890, the question is whether a notice to quit on the 19th of May, 1894, given by the landlord on the 17th of November, 1893, is a good notice. It is a six calendar months' notice to quit on the anniversary of the day on which the tenancy commenced. Why, then, is it bad? The notice is said to be bad because it expires one day too late. The contention is that, as the tenancy commenced *on* the 19th, and not *from* the 19th, the notice should have been to quit on the 18th, and not on the 19th. Having regard to the decision in *Clayton's case* (*ubi supra*), I think that, although the agreement was signed on the 19th, and the tenant can hardly, in fact, have been in possession the whole of that day, yet, in point of law, that day must be treated as the first day of the tenancy and as part of the term for which the house was agreed to be let. The tenancy cannot, therefore, be treated as commencing on the 20th to the exclusion of the 19th. One year from that day, but including that day, would expire at midnight of the 18th of the next May: *R.* v. *St. Mary, Warwick* (1 E. & B. 816), *Ackland* v. *Lutley* (*ubi supra*). If, therefore, notice to quit on the 18th were given, it would no doubt be good. Indeed, it is well settled that a notice ought to expire on the last day of the current year: see *Right* v. *Darby* (*ubi supra*), *Doe* v. *Dobell* (1 Q. B. 806, 1 Wms. Saunders, 276c). But, although a half-year's notice to quit on the 18th would be correct, it does not follow that a notice to quit on the 19th, which is the anniversary of the day on which the tenancy commenced, is bad, and I am clearly of opinion that it is not. I have looked at all the decisions which were referred to in the argument and at many more, and I can find none in which it has been held that a half-year's notice to quit on the anniversary of the day on which the tenancy commenced is bad. I should be very much surprised to find such a case. The validity of a notice to quit ought not to turn on the splitting of a straw. Moreover, if hypercriticisms are to be indulged in, a notice to quit at the first moment of the anniversary ought to be just as good as a notice to quit on the last moment of the day before. But such subtleties ought to be and are disregarded as out of place. There are several decisions in which notices like the present have been held sufficient. In *Kemp* v. *Derrett* (*ubi supra*) a yearly tenancy began on the 29th of October; it was determinable at any time on a three months' notice to quit. Lord Ellenborough said: "I am quite clear that the notice should have expired on the 29th of January, the 29th of April, the 29th of July, or the 29th of October. Again, in *Doe d. Cornwall* v. *Matthews* (*ubi supra*) a yearly tenancy commenced on the 7th of May, 1850; a six months' notice to quit on the 7th of May, 1851, was held good. The rent was payable quarterly, but none was ever paid. *Roe* v. *Doe* (6 Bing. 574) and *Papillon* v. *Brunton* (5 H. & N. 518) are, again, cases in which the tenancy began on (or perhaps from) a usual quarter-day; the notice was to quit on the anniversary of that day, and the notice was held good. In those cases a notice to quit on the day before the anniversary would be bad. See *Page* v. *More* (*ubi supra*). In *Right* v. *Darby* (*ubi supra*) and *Morgan* v. *Davies* (27 W. R. 816, 3 C. P. D. 260) the notices were too short and were bad on that ground, but no one suggested that they were bad because they were notices to quit on the anniversary of the day on which the tenancy commenced. In *Page* v. *More* (*ubi supra*) a notice to quit on the right day was bad; but it was given by the landlord, and it was to quit at noon, which was too soon. In the last edition of Bythewood and Jarman, vol. 3, p. 276, the rule is thus laid down: "It—*i.e.*, the notice to quit—must generally be a half-year's notice, and must expire at the period of the year at which the tenancy commenced; and it is immaterial whether the letting was from one of the general quarter-days or from any other day." For these propositions several authorities are cited, the more important of which I have noticed when considering the validity of a notice to quit given in time and expiring on the anniversary of the commencement of a tenancy. I can find no distinction ever drawn between tenancies commencing at a particular time or on a particular day or from the same day. "At," "on," "from," or "on and from" are for this purpose equivalent expressions. Any distinction between them for such a purpose as this is far too subtle for practical use. See *Doe* v. *Spence* (6 East, 120). In an action for double rent it is, however, necessary to be more particular: *Page* v. *More* (*ubi supra*). So it is when the number of days has to be counted. In the absence of authority compelling me to decide differently, I hold the objection that the notice was bad because it was a notice to quit on the 19th instead of the 18th of May is untenable. Then it was said that where the tenancy is not from one of the usual quarter-days, there must be 183 clear days between the day on which the tenancy begins and the day on which the notice expires. There were, however, 183 days in this case if the time is reckoned in the usual way—that is, counting in one of the extremes and excluding the other, and I can find no case which decides that both extremes must be excluded. In 1 Wms. Saunders, 276c it is said that a half-year's notice must consist of 182 days, except when the rent is payable on the usual quarter feast-days, when notice on one feast-day to quit on the next but one is sufficient. If 182 days' notice are enough, it is plain that this notice was long enough. Lastly, it was urged that the notice was bad because the lessor had promised for valuable consideration not to turn the tenant out before 1895. This is the defendant's real defence to this action. Unfortunately, however, the promise was a verbal one; it was not to be performed within a year, and the Statute of Frauds precludes the defendant from enforcing it. Under these circumstances it is impossible to hold the notice bad on this ground. An argument was advanced that this verbal agreement created a new lease until May, 1895, and that the term created by the written agreement of 1890 was impliedly surrendered. But it is familiar law that whether an agreement operates as a demise or as an agreement only depends on the intention of the parties. Now, in this case it is plain that no new lease was ever thought of or intended by either party, and it would not be right to invent one in order to get the defendant out of the difficulty in which the absence of a written agreement places her. In my opinion, therefore, the appeal ought to be allowed, and judgment be entered for the plaintiff, with costs here and below.

A. L. SMITH, L.J., stated the facts shortly, and continued:—Upon the tenant refusing to go out the present action was brought, which the defendant resisted, upon the grounds, first, that in consideration of her advancing £100 to the plaintiff in the month of September, 1892, he promised that, although she was but a yearly tenant, she should remain in possession until 1895; secondly, that by the agreement the tenancy commenced upon the 24th of June, and that the six months' notice served upon the 17th of November, 1893, to quit upon the 19th of May, 1894, was more than a month prior to the 24th of June, and, therefore, bad, and lastly, said the learned counsel for the defendant, who argued their case admirably, that if the tenancy commenced on the 19th of May, as the plaintiff alleged, then the notice to quit was equally invalid, because it was not a notice to quit expiring upon the last day of some year of the tenancy. As to the first defence the plaintiff, though denying the promise, also set up the Statute of Frauds, and if sections 1, 2, and 4 of that statute had been pleaded in the reply instead of only section 4, though from the course this case took at the trial it must, I think, be treated as if all three sections had been pleaded, the point upon the statute is a good one, and Bruce, J., was right in deciding against the defendant upon this defence. As to the second ground of defence, I am of opinion that Bruce, J., was mistaken in holding that the tenancy commenced on the 24th of June, 1890. He appears to have arrived at this conclusion notwithstanding the express terms of the agreement that the defendant shall become tenant "as yearly tenant commencing on the 19th day of May instant" because he thought that if he held otherwise, the tenant being under obligation to pay rent in advance, she might have to pay rent for between the 19th of May and the 24th of June, when she had been turned out upon the 19th of May, but this was fully answered by Mr. McCall for the plaintiff, who pointed out that the Apportionment Act would apply, and even if not, as a six month's notice, if given, must be running when the quarterly rent payable in advance became due, the tenant would obviously refuse to pay rent for the period during which the notice to quit would prevent her occupying the premises—viz., between the 18th of May and the 24th of June. I cannot doubt that under the agreement by its express terms the tenancy commenced on the 19th of May, 1890. I cannot bring myself to hold, as I was invited to do by the plaintiff, that when a written agreement states that a person shall become a yearly tenant "commencing on the 19th of May," that it means that he shall become such tenant "commencing on the day after the 19th of May," or, in other words, as the plaintiff contends, "commencing from the 19th of May." This being so, the third defence arises, which is certainly technical and without merit, that although a full six months' notice to quit has been given for the 19th of May, which was the anniversary of the day upon which the tenancy commenced, it is, nevertheless, a bad notice to quit, because it is not a notice expiring upon the last day of the year of the tenancy, but upon the day after. It appears upon looking into the old authorities that at one time what was to be considered a reasonable notice to quit was not ascertained, but subsequently it became settled law that in cases of yearly tenancies half a year's notice expiring at that period of the year at which the tenancy commenced was the reasonable notice to be given, and in the case of *Doe d. Shore* v. *Porter* (3 T. R. 13) Lord Kenyon, over 100 years ago, laid it down that a tenant from year to year cannot be dispossessed without a six months' notice ending at the expiration of a year, and indeed I take this to be familiar knowledge. It has also been settled that the notice to quit must be given, half a year before the expiration of the then current year of the tenancy excepting when the rent is payable on one of the usual feast-days, in which case what Tindal, C.J., in *Roe* v. *Damont* (6 Bing. 575), calls "a customary half-year's notice" will suffice if given on or before one of the feast-days in the earlier half of the tenancy to quit on the feast-day at the conclusion of the tenancy, though there may be fewer than 182 days between the two feast-days. No point was taken in *Damont's case* nor as far as I have been able to discover in any of the cases upon feast-day tenancies that the notice was bad because it terminated upon the anniversary of the commencement of the tenancy, but the point taken was that

the tenant had not had a full six months' notice. The recent case of *Morgan* v. *Davies* (*ubi suprà*) deals with these feast-day tenancies, and is to the like effect. The complaint in the present case is not that too few days have been allowed to elapse between the giving of the notice upon the 17th of November, 1893, for the 19th of May, 1894, for that is not the fact, but it is said that as the tenancy commenced on the 19th of May, the notice does not expire upon the last day of the year of the tenancy, for as it commenced upon the 19th of May it expired at midnight upon the 18th of May. It has been held that where a notice to quit at New Michaelmas would be good because the tenancy had then commenced, it was bad if given for Old Michaelmas, which was twelve days later than New Michaelmas, though it had been given in ample time for New Michaelmas, Lord Ellenborough observing that if it might be given for Old Michaelmas instead of for New Michaelmas it might as well be given for any other time: *Spicer* v. *Lea* (*ubi suprà*). In *Doe d. King* v. *Grafton* (18 Q. B. 496) Lord Campbell, at p. 501, in giving judgment, stated that "on an ordinary yearly letting the six months' notice must expire at the end of the year," and Erle, J., said, "The authorities determine that where premises are taken on a yearly tenancy the term must expire with the year." This case does not necessarily determine the question whether a notice for the anniversary of the day upon which the tenancy commenced is or is not a good notice to quit. I can find no case, nor has any been cited, in which a full six months' notice to quit given for the anniversary of the day upon which the tenancy commenced has been held to be invalid; and, indeed, the cases of *Kemp* v. *Derrett* (*ubi suprà*) and *Doe d. Cornwall* v. *Matthews* (*ubi suprà*) are to the contrary effect so far as they go. In the first case Lord Ellenborough held that where a person became tenant on the 29th of October, 1810, a notice to quit upon the 29th of October was good, and in *Matthews' case* it was held that the tenancy commenced from Christmas, and the notice to quit was good. But I must point out that in neither of these cases was there a written agreement stating when the tenancies commenced, the only statement being that they commenced *on* the respective days, and the inference drawn was that the tenancies commenced *from* those days. There is no place for any such inference in the present case, for the agreement is express upon the point. It cannot be denied that the law upon notices to quit is highly technical, but the technicalities are too deeply rooted in our law to be now got rid of, and if any case had been found shewing that a full six months' notice to quit, given, as in the present case, for the anniversary of the day of the commencement of the tenancy was bad, I must have given effect to it, but as no such case has been found I do not desire to add one more technicality to a notice to quit unless compelled to do so. I would point out that the plaintiff has only himself to blame for the difficulties he is in in this case. Had he added the words which are very ordinarily inserted in a notice to quit, "or at the expiration of the year of your tenancy which shall expire next after the end of one half-year from the service of this notice," and which are inserted to avoid such a point as that now taken, all would have been in order; but the words are not there. If the notice to quit in this case had been for the 20th or 21st of May, or any later day, I should have had no doubt but that it was a bad notice; and I own that the inclination of my opinion is that the present notice is bad because it does not expire upon the last day of some year of the tenancy; but, as Lord Halsbury and Lindley, L.J., are of opinion that, inasmuch as this was a full six months' notice given to quit upon the anniversary of the day upon which the tenancy commenced, it is good, though the tenancy expired at midnight the day before, I yield to what they say, and will not differ from them, and hold that this unmeritorious technicality must prevail, and I content myself with expressing my views as I have done. This appeal must be allowed.—Counsel, *McCall*, Q.C., and *Roskill*; *Shee*, Q.C., *Hon. J. W. Mansfield*, and *E. F. Spence*. Solicitors, *Emmett, Son, Stubbs, & Mellish*, for *Robert Innes*, Manchester; *Smiles & Co.*, for *J. H. Cooper*, Manchester.

[Reported by W. Shallcross Goddard, Barrister-at-Law.]

High Court—Queen's Bench Division.

ATTORNEY-GENERAL v. JACOBS-SMITH AND OTHERS—21st November.

Inland Revenue—Account Duty—Volunteers—Marriage Settlement—Children of Widow by former Marriage—Whether such Children when Beneficiaries are Volunteers—Customs and Inland Revenue Act, 1881, s. 38, sub-section 2 (a) (c)—Customs and Inland Revenue Act, 1889, s. 11.

Information filed by the Attorney-General on behalf of her Majesty, claiming account duty from the defendants. A marriage settlement was executed on the 18th of March, 1890, between Anne Smith, widow, George Edward Jacobs-Smith, the defendant, of the second part, and the two trustees of the settlement—the other defendants—of the third part. This settlement recited that Anne Smith was entitled to certain businesses of the estimated value of £195,000, and that a marriage was intended to be solemnized between Anne Smith and the defendant George Edward Jacobs-Smith, and that in consideration of this intended marriage it was agreed that Anne Smith was to form a company, having for its object the acquisition and carrying on of these businesses; that the capital of the company was to be 20,000 shares of £10 each, in all £200,000; that Anne Smith was to sell to this company and transfer to them all the said businesses and assets thereof, reserving to herself the right to use the mill-house and premises without payment of any rent, in consideration of 19,500 fully paid up £10 shares in the capital of the company. The sale and transfer were to take effect as from the 1st of May, 1890, and to be completed on the 30th of June, 1890, when the shares were to be allotted to the nominees of Anne Smith. As to the disposition of these 19,500 shares under the marriage settlement: 1,000 shares were to be allotted to each of the four adult sons of Anne Smith by a former marriage as the nominees of Anne Smith, thus making 4,000 shares, and leaving a balance of 15,500 shares. These 15,500 shares were to be allotted to the trustees of the settlement, and out of these the trustees were to set apart 1,000 shares for each of the two infant sons of Anne Smith by her former marriage, and 600 of such shares for each of her two married daughters by her former marriage; thus making 3,200 shares allotted to the trustees in trust for the four other children of Anne Smith by her former marriage. The trustees were to hold the residue of the shares—namely, the 12,300 shares—called the wife's trust fund, upon trust to pay thereout an income of £1,000 a year to the intended husband during his life, and subject to this annuity to pay the income of the wife's trust fund to Anne Smith for life for her separate use without power of anticipation, and after the death of Anne Smith the sum of £25,000, part of the wife's settled fund, was to be held upon trust for such person or persons and generally as Anne Smith should by will appoint, and the residue of the wife's trust fund (including any part which should be unappointed under the general power of appointment) was, subject to the husband's annuity, to be held upon trust for such of her children by her former marriage as Anne Smith should by will appoint. There were also various other provisions in the settlement not material for the present purpose. By another indenture of the same date certain property belonging to the intended husband was settled upon trusts in favour of himself, the said Anne Smith, and the issue of the intended marriage. The marriage was duly solemnized; the company was formed and the shares allotted according to the agreement, and 15,500 shares were issued to the defendants (the trustees) to be held by them upon the trusts of the settlement, and 1,000 shares were issued to each of the four adult sons of Anne Smith by her former marriage according to the agreement. Anne Smith died on the 2nd of August, 1890, having by her will exercised both the general power of appointment of £25,000, and also the power of appointment in favour of her said eight children given to her over the residue of the wife's trust fund. Under the circumstances the Crown claimed (1) account duty under sub-sections (*a*) and (*c*) of section 38 of the Customs and Inland Revenue Act, 1881 (44 Vict. c. 12), and section 11 of the Customs and Inland Revenue Act, 1889 (52 Vict. c. 7), from the trustees on the value of the 15,500 shares allotted to them under the settlement (after deducting the sum of £25,000, on which probate duty had been paid as part of the estate of Anne Smith, and the amount invested to secure the annuity to the husband); (2) account duty under sub-section (*a*) of the Act of 1881 and section 11 of the Act of 1889 from each of the four adult sons of Anne Smith on the 1,000 shares taken by him under the settlement. There was also a claim for estate duty, which was admitted. The Customs and Inland Revenue Act, 1881 (44 Vict. c. 12), provides, section 38 (2), that personal property, to be included in an account and liable to account duty, shall be property (*c*) "taken under a voluntary disposition made by any person (dying after the 1st of June, 1881) purporting to operate as an immediate gift, *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise," &c.; and sub-section (*c*) "any property passing under any past or future voluntary settlement . . . whereby an interest in such property for life . . . is reserved either expressly or by implication to the settlor," &c. This was amended by the Customs and Inland Revenue Act, 1889 (52 Vict. c. 7), s. 11, which provides that "the description of property marked (*c*) shall be construed as if the expression 'voluntary settlement' included any trust . . . in favour of a volunteer, and if contained in a deed or other instrument effecting the settlement, whether such instrument was made for valuable consideration or not as between the settlor and and any other person." For the Crown it was contended that the interests taken by the trustees and by the children of the former marriage were voluntary dispositions within the meaning of these clauses; for the defendants it was contended that the children of the widow by her former marriage were not "volunteers," and that neither the dispositions in their favour nor those in favour of the trustees were voluntary dispositions: *Newstead* v. *Searles* (1 Atk. 265), *Clarke* v. *Wright* (9 W. R. 571, 6 H. & N. 849), *Gale* v. *Gale* (25 W. R. 772, 6 Ch. D. 144), *Mackie* v. *Herbertson* (9 App. Cas. 303), *De Mestre* v. *West* (1891, A. C. 264).

Wright, J.—The only questions we have to deal with now are as to the account duty. The question as to the account duty arises first on the item of 4,000 shares and 3,200 shares. In my judgment, the marriage settlement did not, in respect of this, "purport to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust or otherwise," as the settlement was an ordinary settlement giving a life estate to the intended wife, and in the events which have happened to particular persons. I do not think that that is the meaning of sub-section (*a*) of section 38 of the Act of 1881, nor is the case brought within that provision by section 11 of the Act of 1889, because, as it seems to me, that applies only where the trust was such that in the ordinary course possession might have been taken under the settlement when it was made. Then as to the 12,300 shares—less the £25,000 which it is agreed ought to be deducted—I should have said, apart from authority, that no valuable consideration had been given by the *cestui que trusts*, though it must be conceded that in *Gale* v. *Gale* there is language which seems to go the length of saying that even between these parties and the settlor valuable consideration might be considered to be given. That, however, is not necessarily conclusive. I think we are bound by the cases from *Newstead* v. *Searles* downwards, which shew that although *cestui que trusts* under settlements of this kind may not take for valuable consideration, yet they are protected against subsequent purchasers as if they had been parties to the marriage consideration, and are therefore treated as not volunteers. No doubt there is much in the judgment of the Privy Council in *De Mestre* v. *West* in 1891,

and something also in the judgment of Lord Selborne in *Mackie* v. *Herbertson*, tending to shew that the case of *Newstead* v. *Searles* is to be supported on special grounds. I am not at all sure that the same special grounds do not exist in this case, because some property was brought into settlement by the husband. But, apart from that, I think we are bound by the course of the decisions whatever criticisms may have been made as to the grounds on which those decisions were based. Common sense requires, unless there is something contrary to the language of the statute, that we should apply the same construction to the word "volunteer" in this statute as has been applied to it in relation to the only other purposes as to which any legal meaning has been given to it, and effect has been given to that word in such a sense as to make the children of the former marriage not within the ordinary rule as to volunteers. A provision for the children of a former marriage often is a proper and sometimes a necessary part of a settlement on a second marriage. A woman who marries a second time alters very materially the possibilities of succession on the part of the children of her former marriage. She makes it much less likely that such children will receive the benefits which they might have received if she had not married a second time. In the absence of any attempted evasion of the law I think we ought not to hold that such a reasonable part of the marriage settlement would be within the mischief of the Act. This judgment would not, of course, apply to any class of beneficiaries who are not within the rule laid down in *Newstead* v. *Searles*. It would not apply to any class of beneficiaries who are not within the scope of the marriage consideration. I think, therefore, that, as regards both parts of the case as to the account duty, the claim of the Crown fails.

COLLINS, J.—I am of the same opinion. The argument for the Crown is that the particular trusts which are included here are mainly in favour of persons who, giving no valuable consideration themselves, must be deemed to be volunteers, and the Attorney-General while admitting that the instrument itself cannot be described as a voluntary settlement, contends that the particular dispositions in favour of these individuals can be isolated from the rest of the settlement, and as they have given no consideration it must, as against them, be deemed to be, and brought into the account as, a voluntary settlement. When we are construing the word "volunteer" in sub-section 3 of section 11 of the Act of 1889, we must look to the meaning which that word bore in courts of equity when dealing with a subject-matter similar to that now in question. It seems to me that courts of equity did regard the children of the former marriage as not coming within the category of volunteers. I think the case of *Newstead* v. *Searles* shews that the wife's children by her former marriage do not come within the category of volunteers. Now in both the cases of *Newstead* v. *Searles* and *Gale* v. *Gale* there was an application on the part of the wife's children by a former marriage to have the trusts in the settlement between her and her future husband executed in their favour. They applied both to have those trusts executed in their favour, and also to avoid any subsequent trusts, which under the statute of Elizabeth would have defeated the trusts in their favour if they had been volunteers. If they had been volunteers they would not have been in a position to demand the assistance of courts of equity, and, therefore, the first point whether or not they are entitled to the relief claimed, that is, to specific performance of the settlement in their favour, could not be decided without deciding whether they were volunteers or not. That was decided in their favour by Lord Hardwicke, which involved the decision that they were not volunteers. He then decided the other question, whether or not they had lost their right by reason of the subsequent conveyance for value to a purchaser. He decided that also in their favour, and, therefore, it seems to me that on both points he was of opinion that they did not come within the category of volunteers. That case is dealt with by Fry, J., in *Gale* v. *Gale*, and he there refers to a series of other decisions, one of them, *Clarke* v. *Wright*, in the Exchequer Chamber, to the same effect, and he points out that in *Newstead* v. *Searles* Lord Hardwicke did decide those two points, and he came to the conclusion in *Gale* v. *Gale* that the children of the wife by a former marriage could enforce provisions in a settlement in their favour. That does not deal with the point under the statute of Elizabeth, but he lays down, as it has been laid down in a number of cases, that a mere volunteer cannot come to a court of equity and ask that court to enforce some voluntary disposition in his favour. He came to the conclusion that the children in that case were in a position to enforce such a provision. That involves a direct decision that in his judgment they were not volunteers. He explains that such persons are deemed to come within the consideration of the marriage. That is equivalent to saying that they are not volunteers. They are within the consideration, and are persons deemed to be given consideration, and therefore they are not volunteers. It seems to me clear that at the time this statute was passed persons in the position of the wife's children here could not have been described as volunteers, and could not have been defeated if they had sought to enforce the trusts for their benefit in an application to a court of equity. That being so, did this Act intend to take away the rights of such persons or not? In using the term "volunteer" without giving any definition of it, the statute must be construed as dealing with the class of persons who, in view of courts of equity, would at that time have been deemed volunteers, and I do not think that these persons are volunteers. The decision in *Newstead* v. *Searles* was a decision of the Lord Chancellor; that was followed by the Exchequer Chamber in *Clarke* v. *Wright*, and by Fry, J., in *Gale* v. *Gale*. It would, therefore, be quite impossible for us to refuse to follow that case, and nothing short of a decision of the House of Lords would destroy its authority. Certain *dicta* of Lord Selborne have been cited from a decision in the Privy Council. Though these *dicta* are of the greatest possible weight, they cannot in any way affect the authority—as upon us—of the judgment of the Exchequer Chamber, or of the Lord Chancellor. The other authorities are *dicta* in a Scotch appeal to the House of Lords, which would not bind us. Here again Lord Selborne has put an interpretation upon *Newstead* v. *Searles* which was not the view adopted by the Exchequer Chamber who followed it. Professing the most profound respect for anything coming from Lord Selborne upon that subject, I feel that I am not at liberty to act upon it, even if I were prepared to accept it. It seems to me that the present case stands on the authority of *Newstead* v. *Searles*, *Clarke* v. *Wright*, and *Gale* v. *Gale*, and under these circumstances I think the case for the Crown fails. Judgment for defendants.—COUNSEL, *Sir R. T. Reid*, A.G., and *Vaughan Hawkins*; *Jelf*, Q.C., and *Micklem*. SOLICITORS, *The Solicitor of Inland Revenue*; *Turry*, *Sherlock*, & *Co.*, for *Blyth*, Norwich.

[Reported by Sir SHERSTON BAKER, Bart., Barrister-at-Law.]

Bankruptcy Cases.

Re **O'SHEA, COURAGE** *v.* **O'SHEA**—C. A. No. 2, 19th December.

BANKRUPTCY—PROTECTED TRANSACTION—DEALING OR TRANSACTION WITH BANKRUPT—CHARGING ORDER ON FUND IN COURT—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52), s. 49 (d).

In the course of 1892, one Hannington obtained final judgment against the defendant O'Shea, and presented a bankruptcy petition against him on the 12th of November, 1892. This petition was dismissed on the 21st of April, 1893, on the understanding that other petitions then pending against the defendant should be also dismissed, and the judgment debt be paid in two instalments. Hannington, not being able to get payment of his debt, obtained a charging order *nisi* on a fund in court belonging to the defendant. This order was made absolute by North, J., on the 17th of July, 1893. In a subsequent action against the defendant by another plaintiff an inquiry was directed by North, J., on further consideration as to what was due to various incumbrancers on the fund in court (including Hannington) and as to their priority. When the charging orders were obtained neither Hannington nor his solicitors were aware that a petition in bankruptcy had been presented against the defendant, though in fact one was presented on the 30th of May, 1893, a few days before the charging order *nisi* was granted. A receiving order was made on that petition on the 13th of December, 1893. The chief clerk certified that the charging order of Hannington was a valid incumbrance on the fund in court, and North, J., affirmed his decision. The official receiver appealed. Section 49 of the Bankruptcy Act, 1883, provides as follows:—"Subject to the foregoing provisions of this Act with respect to the effect of bankruptcy on an execution or attachment, and with respect to the avoidance of certain settlements and preferences, nothing in this Act shall invalidate, in the case of a bankruptcy, (*d*) any contract, dealing, or transaction by or with the bankrupt for valuable consideration, provided that both the following conditions are complied with, namely—(1) The . . . contract, dealing, or transaction takes place before the date of the receiving order; and (2) The person (other than the debtor) . . . by or with whom the . . . contract, dealing, or transaction was . . . entered into has not at the time of the . . . contract, dealing, or transaction notice of any available act of bankruptcy committed by the bankrupt before that time." Counsel for the appellant contended that the *onus* of notice of the concurrent petitions in bankruptcy had not been discharged by the creditor. At any rate, Hannington had constructive notice. By virtue of *Re Hutchinson*, *Ex parte Plowden* (34 W. R. 475, 16 Q. B. D. 515) and 1 & 2 Vict. c. 110, s. 14, the charging order was merely a statutory security. It did not come within either section 45 or section 49 of the Bankruptcy Act, 1883. For the respondent it was urged that it became a protected transaction within section 49, as under the old Bankruptcy Act of 1869: *Ex parte Pillers*, *Re Curtoys* (29 W. R. 568, 17 Ch. D. 653), *Krehl* v. *Great Central Gas Consumers' Co.* (18 W. R. 1035, L. R. 5 Ex. 289), *Re Leaveley* (39 W. R. 276; 1891, 2 Ch. 1). A "transaction" might consist of several steps, and the court would look at the *whole*, and not at the last step only. [THE COURT referred to *Haly* v. *Barry* (16 W. R. 654, L. R. 3 Ch. 452), *Re Wright*, *Ex parte Arnold* (24 W. R. 977, 3 Ch. D. 70).]

THE COURT (Lord HALSBURY and LINDLEY and A. L. SMITH, L.JJ.) allowed the appeal.

Lord HALSBURY said that Mr. Mackenzie's construction of the Act was the true one, and that it fell within section 49. The interpretation of "transaction" or "dealing" came to much the same thing. As they had not the same question before them as North, J., had, and every part of this transaction was tainted with error or irregularity, and this was not a motion to vary the chief clerk's certificate, the appeal must be allowed, without costs.

LINDLEY, L.J., said that a charging order was much more akin to an execution than to a transaction, for it could be applied for *ex parte*, and an order was made. He did not think that it would be a fair construction to put upon the section to say that a transaction behind the back of the debtor was a transaction or dealing. Therefore the case came within section 49, and the appeal must be allowed, but without costs.

A. L. SMITH, L.J., gave judgment to the same effect. Appeal allowed, without costs.—COUNSEL, *Muir Mackenzie* and *Greig*; *S. Hall*, Q.C., and *A. H. Carrington*; *A. d'B. Terrell*. SOLICITORS, *Graham Gordon*; *Nye* & *Morton*, for *Nye* & *Treasher*, Brighton; *Leman*, *Groves*, & *Leman*.

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

Re **PAINTER**, *Ex parte* **PAINTER**—Vaughan Williams and Kennedy, JJ., 29th and 30th October.

BANKRUPTCY—ANNULMENT OF ADJUDICATION—DEBTOR'S PETITION—ABUSE

OF PROCESS OF COURT—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52) ss. 8 (1.), 35 (1.)—POLICE ACT, 1890 (53 & 54 VICT. c. 45), s. 7 (1.).

This was an appeal by the debtor from the annulment of his adjudication by Sir Burford Hancock, sitting as deputy county court judge at Birmingham. In 1891 the debtor retired from the police force with a pension of £1 13s. 4d. per week, and had since that year exercised the calling of a private detective. In 1893 one Blizzard obtained a judgment against the debtor for damages for slander and costs amounting to £294 0s. 11d., and issued a judgment summons against the debtor for that sum, upon which an order was made for payment by instalments. Upon the 29th of January, 1894, the debtor filed his own petition, and set forth a statement of his debts as follows:—

Judgment creditor	£294	0	11
Solicitors' bill	35	0	0
Tailor's bill	5	0	0
Loan from wife	20	0	0
Total	£354	0	11

Upon the 7th of February the debtor was adjudged bankrupt, and upon the 16th of April Blizzard applied to have the adjudication annulled, and the deputy county court judge made an order annulling the adjudication, upon the ground that he did not believe in the *bona fides* of the debts other than the judgment debt set forth in the statement of accounts, and that the debtor, in filing his own petition when he had only one creditor, was abusing the process of the court. The debtor appealed. Counsel for the appellant contended that there was no abuse of the process of the court and no power under the statute to annul, and that Blizzard merely wanted the annulment in order to be able to issue judgment summonses whenever the debtor drew his pension, a proceeding contrary to the spirit of the provisions of the Police Act, 1890, with regard to pensions; further, that there was no authority for the proposition that a debtor with only one creditor might not file his own petition. They cited *Re Gyll* (37 W. R. 164, 5 Morr. 272), *Re Bullen* (36 W. R. 836, 5 Morr. 243), *Re Hester* (22 Q. B. D. 632). Counsel for the respondent contended that such a proceeding as the present, by which the debtor gained freedom from his debts and unfettered enjoyment of his pension, was an abuse of the process of the court. The earlier Bankruptcy Acts had imposed statutory limitations upon the rights of debtors to present their own petitions for their own sole benefit, and the Act of 1883 had left such limitations to the discretion of the court, and the present case was one where such discretion should be exercised to prevent the debtor taking advantage of the provisions of the statute. He cited *Re Bond* (36 W. R. 700, 21 Q. B. D. 17), *Re Peacock* (14 W. R. 49), *Ex parte Hewitt* (31 L. J. Bank. 83), *Re Busby* (14 W. R. 849, 35 L. J. Bank. 53), *Re Russell* (23 W. R. 817, 10 Ch. App. 255), *Ex parte Staff* (23 W. R. 950, L. R. 20 Eq. 775), *Re Gaitskell* (40 Ch. D. 416).

VAUGHAN WILLIAMS, J., allowed the appeal. His lordship held that under the present Act the presentation by a debtor of his own petition for his sole benefit was not an abuse of the process of the court. The earlier Acts had imposed restrictions upon such proceedings, but those provisions had not been re-enacted in the Bankruptcy Act, 1883, which shewed that the Legislature had deliberately rejected them, apparently making up for such rejection by far more stringent provisions with regard to the discharge of bankrupts.

KENNEDY, J., concurred.—COUNSEL, *J. G. Pritchett* and *Evans Austin*; *Muir Mackenzie*. SOLICITORS, *Weeks & Co.*; *Fallowes & Cochrane*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Re **ISAACSON**, *Ex parte* **MASON**—Vaughan Williams and Kennedy, JJ., 30th Oct.

BANKRUPTCY—BILL OF SALE—ASSIGNMENT OF HIRE AGREEMENT—REGISTRATION—BILLS OF SALE ACT, 1878 (41 & 42 VICT. c. 31), s. 8.

This was an appeal from his Honour Judge Owen, sitting at Newport, Monmouthshire. The debtor was a dealer in pianos and in the habit of letting them upon the hire system. He executed an assignment of a piano thus let and of the hire agreement under which it was let to a creditor in security for money owing to the creditor. Upon the bankruptcy of the debtor the trustee claimed that the assignment was a bill of sale, and void for want of registration. The county court judge decided that the assignment was good as far as concerned the hire agreement, because the latter was a *chose in action*. The trustee appealed. Counsel for the appellant contended that the assignments of the piano and of the agreement were inseparable, and, forming an assignment of a personal chattel, came under the Bills of Sale Acts. They cited *Ex parte Rawlins* (37 W. R. 203, 22 Q. B. D. 193), *Re Burdett*, *Ex parte Byrne* (36 W. R. 345, 20 Q. B. D. 310). Counsel for the respondent contended that the assignment merely passed the rights under the hire agreement, that the piano, being let, could not be validly assigned, and, therefore, the words purporting to assign it were inoperative, and the assignment was of a *chose in action* and nothing more. They cited *Lee* v. *Butler* (42 W. R. 88; 1893, 2 Q. B. 318), *Helby* v. *Matthews* (42 W. R. 515; 1894, 2 Q. B. 262).

VAUGHAN WILLIAMS, J., dismissed the appeal. His lordship stated that on consideration of the effect of the judgment in *Re Burdett*. *Ex parte Byrne* as set forth by Esher, M.R., in *Cochrane* v. *Entwistle* (38 W. R. 587, 25 Q. B. D. 116), he was opinion that the assignment of the rights under the hire agreement could be severed from the assignment of the piano, and that the judgment of the county court judge must be upheld.

KENNEDY, J., concurred.—COUNSEL, *Moullon*, Q.C., and *F. C. Willis*; *Reed*, Q.C., and *Johnston Watson*. SOLICITORS, *Sugden*; *Walter Maskell*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

County Courts.

Re **GURDEN**—Marylebone, 30th November.

LAW OF DISTRESS AMENDMENT ACT, 1888 (51 & 52 VICT. c. 21), s. 7—MISCONDUCT BY CERTIFICATED BAILIFF.

His Honour Judge SNAGGE delivered the following judgment:—This is a summons, issued at the instance of the Public Prosecutor, calling upon Charles Albert Gurden, a certificated bailiff under the Distress Amendment Act, 1888, to shew cause why his certificate should not be cancelled under the 7th section of the Act on the ground of "misconduct by him in the execution of his duties" as such bailiff on four different occasions—viz., the 15th of October, 1892, the 23rd of October, 1893, the 26th of May, 1894, and the 2nd of June, 1894. The alleged misconduct of the respondent on the 15th of October, 1892, was in respect of an assault committed by him on one Mary Ann Quinn, for which he suffered a month's imprisonment by order of the magistrate of the West London Police-court. That order is, I think, conclusive as to the commission of the assault in question, and it only remained for the Public Prosecutor, on the one hand, to give evidence that it was committed by the respondent while he was "in the execution of his duties" as a certificated bailiff, and also evidence of any special circumstances which he thought proper, and for the respondent, on the other hand, to give evidence of any extenuating circumstances. A police-constable was called, on behalf of the Public Prosecutor, who had been examined at the police-court and who deposed that he witnessed the assault in question, and that it was of a grave and violent character. The respondent denied the commission of the assault altogether, but admitted that he was in the execution of his duties as a certificated bailiff, and that he was drunk on the occasion in question. The alleged misconduct of the respondent on the 23rd of October, 1893, was in respect of an assault alleged to have been committed by him on one Agnes Gainer, and also the false arrest and imprisonment of the said Agnes Gainer by the respondent, for which Agnes Gainer recovered in this court £50 damages against one Burge, who had employed the respondent. It appeared, however, that these offences were committed by the respondent at a time when he was employed as a collector of ordinary debts, and not as a certificated bailiff, and, therefore, not in the execution of his duties as such, and consequently did not fall within the 7th section of the Distress Amendment Act, and would not justify the cancellation of his certificate. The alleged misconduct of the respondent on the 26th of May, 1894, was for wilful and malicious damage done to certain property of one William Churchward, upon which the respondent had levied in the execution of his duties as a certificated bailiff and for which he was by order of the magistrate of the Marylebone Police-court fined 40s. and ordered to pay the said William Churchward a sum of 40s. compensation for damage, and 40s. costs, and in default of payment to be imprisoned for the space of six weeks, under which order the respondent went to prison in the first instance, but afterwards paid the fine, damages, and costs. The order of the magistrate is in this case also conclusive as to the commission of the offence, and evidence was given by two police-constables which shewed that great violence and disorder had attended it. The respondent again denied that he had been guilty of the offence charged, but he admitted that he was in the execution of his duties as a certificated bailiff, and also that he had been drinking on the occasion in question, and apparently he had no recollection of how the damage had been done, although he admitted it was done after he had levied. The misconduct alleged against the respondent on the 2nd of June, 1894, was for not returning certain goods to one Lenty after a distress made by the respondent had been fully satisfied; as to which a jury in an action tried by me in this court in September last awarded the plaintiff Lenty £4 7s. 8d. damages as against the respondent and his employer, who were joint defendants. The learned counsel who appeared for the Public Prosecutor declined to proceed with this charge, relying on the first and third charges, which, no doubt, were conclusively proved. Still, as I have judicial knowledge of the facts of the case (of which I took a full note), and as an important point of law arises upon it, I think it right shortly to notice it. An action was brought in this court by Lenty against the landlord, one Hunt, and two brokers, one of the name of Fontana and the other the present respondent, in respect of two distresses. One distress was clearly illegal, the distress having been made by one Girling, a very unfit person, by the direction of Fontana, who had the warrant, and not by Fontana himself, and the jury gave £10 damages in respect of the same; the other distress had been levied by the present respondent, who had the warrant, but Fontana also took some part in it, and Girling was also employed in it. The distress was paid out, but some of the goods which had been seised and removed were not returned, and the jury gave a verdict for £4 7s. 8d. damages in respect of the same. The finding of the jury and the judgment of this court are, of course, conclusive as to the facts involved in the case, and the point of law arising upon them on the present charge is whether the non-return of the goods was "misconduct" within the meaning of the 7th section. It is clear that the word "misconduct" taken in its natural and ordinary sense would certainly include such a neglect and omission as the non-return of goods after a satisfied levy, unless sufficient cause was shewn for the same, and the only question is whether that natural and ordinary meaning is restricted by the word "extortion," which precedes it, so as to make it extend only to actions of violence, fraud, or motive *ejusdem generis* with extortion, and not to acts of negligence and omission only, and therefore to mean, in point of fact, "wilful misconduct" within the quaint definition of Lord Bramwell, that to constitute "wilful misconduct" the *mis* must be wilful and not the *conduct* only": *Lewis* v. *Great Western Railway Co.* (47 L. J. 135). Now, in a recent case on appeal from a decision of mine in

the Brompton Court it was held by a divisional court that the word "misconduct" in the 50th section of the County Courts Act, 1888, following the word "extortion" and followed by the word "offence" and by the imposition of a penalty (upon which circumstances the learned judges of the Divisional Court relied) had only such restricted meaning, but gave leave to appeal (*Reg. v. Judge of Brompton Court*, 10 Times L. R. 460). But in the 7th section of the Distress Amendment Act, although the word "misconduct" follows the word "extortion," it is not followed by the word "offence" nor by the imposition of any penalty, and upon the whole I think with some doubt and subject to future argument that the word "misconduct" has in the 7th section its natural unrestricted meaning and includes negligence, whether it be "wilful misconduct" or not. I must add that it is very desirable for the protection of the humble class, who are chiefly liable to the operation of the law of distress, that the word should be so construed, and, if it cannot, that it would be very desirable that the Act should be so amended. It will also deserve consideration whether the 7th section ought not to be made applicable to cases of misconduct by assistants of certificated bailiffs, especially the men in possession. It is a matter of common knowledge in this court that certain certificated brokers act in concert and frequently as assistants to each other in distresses, and that in such cases the distraining bailiff is not liable to the cancellation of his certificate for the misconduct of his assistant in his absence, whilst the certificated bailiff who acts as an assistant is not liable, because he is not there "in the execution of his duties" as a certificated bailiff. The certificated bailiffs are constantly retaining the proceeds of distresses in their hands, which is an injury both to landlords and tenants, and likely to lead to subsequent illegal distresses and future litigation, and it appears to me that it would be highly desirable that the power of cancellation contained in the 7th section should also be made to apply to these cases. Perhaps the best safeguard against the misconduct of certificated bailiffs would be to make their certificates annual and renewable in the discretion of the judge, accompanied by a registry of certificates. I trust that the numerous and gross irregularities which have come before this court, the neighbouring Court of Bloomsbury, and the Marylebone Police-court, and which have occasioned the present proceedings, will be my excuse for making the foregoing observations. In the present case I shall give no findings on the second and fourth charges; but on the first and third charges I find that the respondent has been guilty of misconduct in the execution of his duties, and I cannot regard his being admittedly drunk on one occasion and under the influence of drink on the other as any extenuation of his offences, but rather as an additional proof of his unfitness for the duties of a certificated bailiff. His conduct at the hearing was marked by much ability and discretion, and he has in a proper manner since appealed to me to take a lenient view of this case for the sake of his family, who are dependent upon him; but I regret that it is impossible for me to do so, and that I feel bound to direct the cancellation of his certificate.—COUNSEL, *Horace Avory; the defendant appeared in person.*

LEGAL NEWS.

OBITUARY.

The death is announced, on the 30th of December last, at the mature age of 84, of Mr. WILLIAM NICHOLS MARCY, who was for many years clerk of the peace for the county of Worcester. Mr. Marcy was admitted a solicitor in the early part of the year 1834, and has until recently practised in Bewdley. He was for many years town clerk of that borough, and was afterwards chosen as mayor. He was also clerk to the Worcestershire County Council. After so long a career as sixty years, Mr. Marcy leaves many friends who appreciated his genial qualities and bewail his loss.

Mr. OCTAVIAN BAXTER CAMERON HARRISON, of Hare-court, Temple, and Holland-road, Kensington, barrister-at-law, died at his residence on the 30th of December. Mr. Harrison was called to the bar in 1851, and was in the 76th year of his age at the time of his death. For many years he had a considerable practice, but for some time past he had been unable to attend to business, and had retired from practice by reason of ill-health.

APPOINTMENTS.

Mr. J. EDMUND JONES, solicitor, of York, has been appointed Secretary to the Yorkshire Fishery Board.

Mr. JOHN STOREY, solicitor, of Leicester (late town clerk), has been appointed a Commissioner for Oaths.

Mr. COURTENAY PEREGRINE ILBERT, C.S.I., C.I.E., barrister, has been made a Knight Commander of the Order of the Star of India. Mr. Ilbert was called to the bar in 1869, and was for some time counsel for the Education Department. In 1882 he was appointed Legal Member of the Governor-General's Council. He is Assistant Parliamentary Counsel to the Treasury.

The Honourable Sir SAMUEL WALKER GRIFFITH, K.C.M.G., Chief Justice and formerly Premier of the Colony of Queensland, has been made a Knight Grand Cross of the Order of St. Michael and St. George.

Mr. WILLIAM HENRY RATTIGAN, barrister and advocate of the Punjab Chief Court, and Vice-Chancellor of the Punjab University, has received the honour of knighthood.

Mr. W. C. SMYLY, Q.C., has been appointed Judge of County Courts, Circuit No. 19.

Mr. BEAUMONT MORICE, barrister, has been appointed Recorder of Hythe, in the place of Mr. George Shee, deceased.

Mr. JOSEPH TURNER HUTCHINSON, M.A., Chief Justice of the Gold Coast Colony, has received the honour of knighthood.

Mr. E. R. PEARCE EDGCUMBE, barrister, of Somerleigh Court, Dorset, has received the honour of knighthood. He was called to the bar in 1877, but is now a member of a firm of bankers. He was the unsuccessful candidate for South Dorset at the last General Election.

CHANGES IN PARTNERSHIPS.

Messrs. STREITON, HILLIARD, DALE, & NEWMAN, solicitors, of No. 75 and 76, Cornhill, London, have arranged to admit to partnership as from the 1st inst. Mr. Sydney Jacomb Hood, who was admitted a solicitor in 1886, and has been with them as managing clerk for the past six years. The firm will from the 1st inst. be known as Dale, Newman, & Hood.

Mr. ALFRED PEERS PAINE is admitted a partner as from the 1st inst. in the firm of Messrs. Vallance & Vallance, No. 20, Essex-street, Strand.

GENERAL.

The following bulletin concerning the condition of Lord Justice Kay was issued on Wednesday:—"Lord Justice Kay has submitted to an operation for the removal of the stone by crushing, which was successfully performed by Sir Henry Thompson. The Lord Justice is doing well, and his prospects are favourable.—RICHARD QUAIN, M.D., HENRY THOMPSON, HERBERT T. HERRING.—January 2." The report on Thursday afternoon of the Lord Justice's condition was favourable.

Mr. Julius Vogel writes to the *Times* to make it known that it is open to persons to have stamps impressed upon documents by leaving the latter at any post office which is also a money-order office. It is only necessary to pay the amount of the stamp desired to be impressed; no charge is made for transmission to or from Somerset House, and by calling in a couple of days the document duly stamped can be reclaimed from the post office. In short, any money-order office serves the purposes of Somerset House for impressing stamps if the value of the stamp required is not larger in amount than the particular office is authorized to sell.

The following are the arrangements made by the judges of the Queen's Bench Division for their sittings during the ensuing Hilary Sittings—viz., Justices Mathew, Cave, Day, Wills, Lawrance, and Wright will be the judges who will sit *in banc;* the Lord Chief Justice of England, Mr. Baron Pollock, and Justices Grantham, Charles, Williams, and Kennedy will be the judges who will try special, common, and non-jury actions. Mr. Justice Hawkins and Mr. Justice Bruce are on the rota to sit at the Guildhall, but there are to be no sittings there; and Mr. Justice Collins will be in attendance at chambers. Several of the judges will be absent on circuit during a considerable part of the Hilary Sittings.

COURT PAPERS.

HIGH COURT OF JUSTICE.—QUEEN'S BENCH DIVISION.

MASTERS IN CHAMBERS FOR HILARY SITTINGS, 1895.

A to F—Mondays, Wednesdays, and Fridays, Master Kaye; Tuesdays, Thursdays, and Saturdays, Master Johnson.

G to N—Mondays, Wednesdays, and Fridays, Master Macdonell; Tuesdays, Thursdays, and Saturdays, Master Butler.

O to Z—Mondays, Wednesdays, and Fridays, Master Wilberforce; Tuesdays, Thursdays, and Saturdays, Master Manley Smith.

HILARY SITTINGS, 1895.

A to F—All Applications by Summons or otherwise in Actions assigned to Master Pollock are to be made returnable before him in his own Room, No. 173, at 11.30 a.m. on Tuesdays, Thursdays, and Saturdays.

G to N—All Applications by Summons or otherwise in Actions assigned to Master Walton are to be made returnable before him in his own Room, No. 175, on Mondays, Wednesdays, and Fridays.

O to Z—All Applications by Summons or otherwise in Actions assigned to Master Archibald are to be made returnable before him in his own Room, No. 109, at 11.30 a.m. on Mondays, Wednesdays, and Fridays.

The Parties are to meet in the Ante-room of Masters' Chambers, and the Summonses will be inserted in the Printed List for the day after the Summonses to be heard before the Master sitting in Chambers, and will be called over by the Attendant on the respective Rooms for a first and second time at 11.30, and will be dealt with by the Master in the same manner as if they were returnable at Chambers.

BY ORDER OF THE MASTERS.

CIRCUITS OF THE JUDGES.

The following Judges will remain in Town:—Day, J., Wright, J., during the whole of the Circuits; the other Judges till their respective Commission Days.

Notice.—In cases where no note is appended to the names of the Circuit Towns both Civil and Criminal Business must be ready to be taken on the first working day; in other cases the note appended to the name of the Circuit Town indicates the day before which Civil Business will not be taken. In the case of Circuit Towns to which two Judges go there will be no alteration in the old practice.

BIRTHS, MARRIAGES, AND DEATHS.

BIRTH.

Cooper.—Dec. 30, at 9, Montpelier-road, N.W., the wife of Arthur Savage Cooper, solicitor, of a daughter.

DEATHS.

Barough.—Dec. 31, Alfred Robert Barough, late of Draper's-gardens, Solicitor, aged 43.

Harrison.—Dec. 30, at 76, Holland-road, Kensington, Octavian Baxter Cameron Harrison, barrister-at-law, late of 2, Hare-court, Temple, aged 75.

Brookes.—Dec. 22, at Hill Brow, Lee, S.E., William Stocken, solicitor, of 48, Lime-street, London, E.C., aged 69.

WINDING UP NOTICES.

London Gazette.—Friday, Dec. 28.

JOINT STOCK COMPANIES.

Limited in Chancery.

Robertson Tyre Syndicate, Limited—Petn for winding up, presented Dec 24, directed to be heard on Wednesday, Jan 16. Phelps & Co, 22, Aldermanbury, solors for petner. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of Jan 15

London Gazette.—Tuesday, Jan. 1.

JOINT STOCK COMPANIES.

Limited in Chancery.

Bank of China, Japan, and the Straits, Limited—Petn for winding up, presented Dec 28, directed to be heard on Jan 16. Harwood & Stephenson, 31, Lombard st, solors for petner. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of Jan 15

Eggesciffe Iron Co, Limited (in Liquidation)—Creditors are required, on or before Feb 15, to send their names and addresses, and particulars of their debts or claims, to William Barclay Peat, 3, Lothbury. Archer & Parkin, Stockton on Tees, solors to liquidator

Henley-on-Thames Conservative Newspaper Co, Limited—Creditors are required, on or before Feb 9, to send their names and addresses, and particulars of their debts or claims, to R. Ovey, liquidator

Java Agency Co, Limited—Creditors are required, on or before Feb 1, to send their names and addresses, and particulars of their debts or claims, to Alexander Reginald Macdonald. Lyne & Holman, 6, Great Winchester st, solors for liquidator

Joan Royd Colliery Co, Limited—Creditors are required, on or before Jan 14, to send their names and addresses, and particulars of their debts or claims, to Martin Foster Holliday, Langley grove, Durham. Harrison & Barker, West Hartlepool, solors to liquidator

Kingsley & Co, Limited (in Liquidation)—Creditors are required, on or before Feb 15, to send their names and addresses, and particulars of their debts or claims, to William Barclay Peat, 3, Lothbury. Archer & Parkin, Stockton on Tees, solors to liquidator

Norbury, Paterson, & Co, Limited—Creditors are required, on or before Jan 28, to send their names and addresses, and the particulars of their debts or claims, to Thomas Ainley Hanmer, 15, Harrington st, Liverpool. Toulmin & Co, Liverpool, solors for liquidator

Rent and General Collecting and Estate Management Society, Limited—By an order made by Vaughan Williams, J, dated Dec. 19, it was ordered that the voluntary winding up be continued. Morris, 2, Walbrook, solor for petner

Scarborough Crown Hotel Co, Limited—Creditors are required, on or before Jan 25, to send in their names and addresses, and particulars of their debts or claims, to James Pirie, 105, Castle rd, Scarborough. Turnbull & Moody, Scarborough, solors for liquidator

Stockton-on-Tees Coffee Palace Co, Limited (in Liquidation)—Creditors are required, on or before Feb 15, to send their names and addresses, and the particulars of their debts or claims, to William Harland, High st, Stockton on Tees. Archer & Parkin, Stockton on Tees, solors to liquidator

FRIENDLY SOCIETY DISSOLVED.

Friendly Society, Sutton Scotney, Micheldever Station, Hampshire. Dec 22

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

Last Day of Claim.

London Gazette.—Friday, Dec. 28.

Atkinson, Rev. Miles, Huntingdon Feb 2 Hunnybun & Sons, Huntingdon

Aylwin, Benjamin, East Meon, Miller Feb 1 Kempson, Farnham

Barber, Stephen, Moseley, Cabinetmaker Jan 31 Snow & Atkins, Birmingham

Bennett, Robert, Claughton, Gent Feb 26 Harrison, Liverpool

Betts, George, Cratfield, Farmer Jan 26 Wood, Woodbridge

Carstairs, George, Farnham, Traveller Feb 15 Potter & Crundwell, Farnham

Clarke, William, Liverpool, Gent Jan 22 McGowen, Liverpool

Collings, John, Oldham, Gent Jan 12 Garside, Oldham

Cottam, Emma, Stoke upon Trent Feb 1 Patersons & Co, Lincoln's inn fields

Gibbs, Emily, Tonbridge Jan 25 Buss, Tunbridge Wells

Giddings, Jane, Tuebrook Feb 28 Harrison, Liverpool

Goodrick, George, Edgbaston Jan 25 Cottrell & Son, Birmingham

Lunn, William Joseph, Kingston upon Hull, Doctor Feb 1 Wilson Barkworth, Hull

Waterman, Priscilla Jane, Weston super Mare Jan 18 Mann & Rodway, Trowbridge

London Gazette.—Tuesday, Jan. 1.

Allen, William, Weybridge, Bookbinder Feb 5 Hopwood & Co, Gray's inn

Astley, Sir John Dugdale, Bart, Park pl Feb 20 Forster & Co, Lincoln's inn fields

Bardsley, Mary, Oldham Feb 1 Blackburne & Smyth, Oldham

Birnie, Bridget, Everton Jan 28 Hosking, Liverpool

Blick, Rosannah, Birmingham, Boot Dealer Feb 14 Coley & Coley, Birmingham

Boocock, Sarah, Leeds Jan 31 Ford & Warren, Leeds

Brown, William, Deal, Farmer Feb 1 Brown & Brown, Deal

Bruford, William, Eastbourne, Jeweller Feb 9 Lewis, Eastbourne

Castellain, Alfred, Aigburth Feb 16 Tarbet & Co, Liverpool

Caudwell, Edward, Garboldisham, Farmer Feb 9 Fowell, Walsham le Willows

Crabtree, James, Chorlton cum Hardy, Gent Feb 9 Harris & Lindsell, Altrincham

Cranke, Frances, Bardsea Jan 21 Atkinson, Ulverston

Crosskill, Sarah, Putney March 1 Thorney & Son, Hull

Foster, George Harvey, Sheffield Feb 8 Bramley, Sheffield

Gething, Edward, Stone, Gent Feb 1 Birch, Stone

Giddings, Jane, Tuebrook Feb 28 Harrison, Liverpool

Hastings, Robert Perry, East Molesey Jan 29 Goodman, East Molesey

Ling, Mary Ann, Norwich Jan 26 Keith & Co, Norwich

Maxby, Betsy, Bedford Jan 19 Sharman & Trethewy, Bedford

Munnoch, William Elder, Gateshead, Wine Merchant Feb 10 Philipson & Turnbull, Newcastle on Tyne

Nash, Elizabeth, Bermondsey Feb 10 C & E Woodroffe, Eastcheap

Sutcliffe, Fanny, Halifax, Grocer Jan 31 Longbottom & Sons, Halifax

White, Verner Moore, Woking, Minister Jan 29 Gray, Alderegate st

Wilson, James Givens, South Boldon, Innkeeper Jan 15 Malone & Graham, South Shields

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Dec. 28.

RECEIVING ORDERS.

HENDERSON, JOHN, Mealsgate, Cumbrind, Farmer Carlisle Pet Dec 24 Ord Dec 24

The following amended notice is substituted for that published in the London Gazette of Dec 25:—

JACOBS, LOUIS DAVID, Liverpool, Clothier's Manager Liverpool Pet Nov 27 Ord Dec 13

FIRST MEETINGS.

ROBINSON, TOM HAROLD, Stowmarket, Outfitter Jan 5 at 12 Great Eastern Hotel, Liverpool st, London

ADJUDICATIONS.

HENDERSON, JOHN, Mealsgate, Cumbrind, Farmer Carlisle Pet Dec 24 Ord Dec 24

London Gazette.—TUESDAY, Jan. 1.

RECEIVING ORDERS.

ABBOTT, FRANK, Swansea, Hairdresser Swansea Pet Nov 27 Ord Dec 27

AUSTIN, JOHN GASSIOT, Gt Tower st, Wine Merchant High Court Pet Dec 29 Ord Dec 29

BAKER, ELIZA, St John's Wood, Widow Peterborough Pet Dec 13 Ord Dec 29

BARNES, JOHN, Chorley, Engineer's Assistant Bolton Pet Dec 28 Ord Dec 28

BLAKEBOROUGH, EMILY, Leeds, Widow Leeds Pet Dec 27 Ord Dec 27

BLYTHE, ALFRED, Long Melford, Grocer Colchester Pet Dec 28 Ord Dec 28

CALLOW, THOMAS, Mile End rd High Court Pet Dec 24 Ord Dec 24

CALVERT, JOHN, Kingston upon Hull, Fishmonger Kingston upon Hull Pet Dec 28 Ord Dec 28

CLARK, FREDERICK, Southsea, Cycle Agent Portsmouth Pet Dec 27 Ord Dec 27

CODLING, ROBERT, Wymondham, Farmer Norwich Pet Dec 24 Ord Dec 28

COLE, BENJAMIN, Williamstown, Builder Pontypridd Pet Dec 28 Ord Dec 28

COOPER, THOMAS WILSON, Gt Yarmouth, Smackowner Gt Yarmouth Pet Dec 28 Ord Dec 28

COWELL, ROBERT CHARLES, New Tredegar, Jeweller Tredegar Pet Dec 27 Ord Dec 27

CRITCHLEY, FRANK, and HENRY WILLIS, Bugeley, Grocers Stafford Pet Dec 29 Ord Dec 29

DAVEY, HORACE EDWARD, Selhurst, Surveyor Croydon Pet Dec 28 Ord Dec 28

DAVIES, JOHN, Llangollen, Farmer Wrexham Pet Dec 27 Ord Dec 27

DUNKIN, JOHN, Butcher Canterbury Pet Dec 29 Ord Dec 29

DRAKE, HENRY SIMSON, East Dulwich, Stockbroker High Court Pet Dec 6 Ord Dec 28

FELLOWES, HENRY CECIL, Leadenhall st High Court Pet Nov 15 Ord Dec 28

GORE, JOSEPH, Waverbree, Nurseryman Liverpool Pet Dec 27 Ord Dec 27

HAIGH, EDWIN, Barnsley, Innkeeper Barnsley Pet Dec 29 Ord Dec 29

HOLMAN, THOMAS, Porth, General Dealer Pontypridd Pet Dec 28 Ord Dec 28

HOPTON, THOMAS WILLIAM, Lostock, Lancs, Colliery Manager Bolton Pet Dec 27 Ord Dec 27

HOYLE, JOHN WILLIAM, Otley, Grocer Leeds Pet Dec 27 Ord Dec 27

JAY, ROBERT CHARLES, Limehouse, Tank Maker High Court Pet Dec 12 Ord Dec 28

JUKES, HERBERT, Hopton Castle, Salop, Builder Leominster Pet Dec 29 Ord Dec 29

KELLETT, JONAS, Low Moor, Licensed Victualler Bradford Pet Dec 27 Ord Dec 27

LAWSON, JOHN ENNIS, Sheffield, Comedian Sheffield Pet Dec 28 Ord Dec 28

MACHIN, EDWARD, Wood st, Silk Merchant High Court Pet Dec 7 Ord Dec 22

MATHEW, LUKE HENRY, Norton, Builder Bury St Edmunds Pet Dec 28 Ord Dec 28

MULHOLLAND, WILLIAM, Houghton, Horsebreaker Carlisle Pet Dec 28 Ord Dec 28

NICHOLSON, THOMAS, Colwyn Bay, Gent Bangor Pet Nov 15 Ord Dec 28

NILSON, ROBERT, Barrow in Furness, Fruiterer Ulverston Pet Dec 7 Ord Dec 28

NORMAN, JOHN, Soham, Farmer Cambridge Pet Dec 28 Ord Dec 28

PHILLIPS, HENRY, Angmering, Saddler Brighton Pet Dec 29 Ord Dec 29

PRICE, GEORGE HAMPTON, Keymer, Licensed Victualler Brighton Pet Dec 27 Ord Dec 27

ROSE, THOMAS, Walsall, Harness Furniture Maker Walsall Pet Dec 27 Ord Dec 27

SHEARER, HUGH, Gt George st High Court Pet Nov 26 Ord Dec 27

SWAINSON, JOHN TIMOTHY, Onllwyn, Glam, Licensed Victualler Neath Pet Dec 29 Ord Dec 29

TAIT, FRANCES MADDISON, Newcastle on Tyne, Restaurant Proprietress Newcastle on Tyne Pet Dec 15 Ord Dec 28

TUPPER, WILLIAM, Worthing, Corn Merchant Brighton Pet Dec 29 Ord Dec 29

WHITTAKER, SAMUEL, Blackburn, Painter Blackburn Pet Dec 28 Ord Dec 28

WILSON, ROBERT, Liverpool, Ironfounder Liverpool Pet Dec 28 Ord Dec 28

WILSON, THOMAS, Horsley on Tyne, Grocer Newcastle on Tyne Pet Dec 27 Ord Dec 27

WOODHOUSE, ALFRED, Newport, Civil Engineer Newport, Mon Pet Dec 4 Ord Dec 28

The following amended notice is substituted for that published in the London Gazette, Dec. 25:—

CHAMBERS, WALTER FREDERICK, Leamington, Tailor Warwick Pet Nov 24 Ord Dec 23

FIRST MEETINGS.

BANKS, THOMAS, Hanley, Joiner Jan 15 at 11 Off Rec, Newcastle under Lyme

BARNACLE, LOFTUS JOHN, Liverpool, Electrical Engineer Jan 15 at 3 Off Rec, 35, Victoria st, Liverpool

BARNES, JOHN, Brindle, Lancs, Engineer Jan 11 at 3 16, Wood st, Bolton

BEAZER, WORTHY, and WHYATT COLLETT, Twerton, Builders Jan 9 at 12 Off Rec, Bank chmbrs, Corn st, Bristol

BERNSTEIN, MORRIS, Mile End rd, Boot Manufacturer Jan 8 at 2 Bankruptcy bldgs, Carey st

BLACHFORD, HENRY, Bournemouth, Builder Jan 8 at 12 Central Hotel, Bournemouth

BOND, GEORGE FREDERICK, Phœnix st, Clerk Jan 9 at 11 Bankruptcy bldgs, Carey st

CALAM, RICHARD, Farmer Jan 9 at 11 Off Rec, Trinity House lane, Hull

CAPSTICK, JAMES, Kendal, Tailor Jan 12 at 12 120, Highgate, Kendal

CHAMBERS, WALTER FREDERICK, Leamington, Tailor Jan 8 at 10.40 Off Rec, 17, Hertford st, Coventry

CHARKE, THOMAS, Lansallos, Farmer Jan 9 at 11 10, Athenæum ter, Plymouth

CHRISTIE, ALEXANDER, Thornton le Clay, Brewer Jan 8 at 11.30 Off Rec, 74, Newborough st, Scarborough

CLARK, FREDERICK, Southsea, Cycle Agent Jan 8 at 3.30 Off Rec, Cambridge June, High st, Portsmouth

COPE, ALFRED, Little New st, Newsagent Jan 9 at 12 Bankruptcy bldgs, Carey st

COTTRELL, ANNIE, Leamington, Fishmonger Jan 8 at 10.15 Off Rec, 17, Hertford st, Coventry

COWL, GEORGE BELL, Liverpool, Public Notary Jan 16 at 3 Off Rec, 35, Victoria st, Liverpool

CURWEN, CHALONER FREDERICK HASTINGS, Brighton Jan 8 at 12 Bankruptcy bldgs, Carey st

DACK, ROBERT, Flegg Burgh, Market Gardener Jan 12 at 1 Off Rec, 8, King st, Norwich

DANCE, WILLIAM DUDLEY, Kenilworth, Hotel Keeper Jan 8 at 11.15 Off Rec, 17, Hertford st, Coventry

DUNSWORTH, JOHN WILLIAM, Sheffield, Licensed Victualler Jan 8 at 12 Off Rec, Figtree lane, Sheffield

HENDERSON, JOHN, Mealsgate, Farmer Jan 11 at 10.30 12, Lonsdale st, Carlisle

HOPTON, THOMAS WILLIAM, Lostock Moss, Lancs, Colliery Manager Jan 10 at 3.30 16, Wood st, Bolton

KELLETT, JONAS, Low Moor, Licensed Victualler Jan 11 at 11 Off Rec, 31, Manor row, Bradford

KIRKHAM, EDWIN, Buralem, Dyer Jan 11 at 11 Off Rec, Newcastle under Lyme

KNEWING, FREDERICK, Strand Jan 9 at 2.30 Bankruptcy bldgs, Carey st

MACHIN, EDWARD, Wood st, Silk Merchant Jan 10 at 2.30 Bankruptcy bldgs, Carey st

MANI, CHARLES AUGUSTUS, Paternoster sq Jan 15 at 11 Bankruptcy bldgs, Carey st

MELVIN, THOMAS HAMILTON, Leeds, Insurance Agent Jan 9 at 11 Off Rec, 22, Park row, Leeds

MEREDITH, WALTER, Stoke Newington, Dining Rooms Keeper Jan 9 at 1 Bankruptcy bldgs, Carey st

MONK, JAMES WILLIAM, Old Kent rd, Relieving Officer Jan 9 at 11 Bankruptcy bldgs, Carey st

MORRIS, JAMES, Bradford on Avon, Painter Jan 9 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol

MULHOLLAND, WILLIAM, Houghton, Horsebreaker Jan 11 at 10.30 12, Lonsdale st, Carlisle

NEAT, ALBERT EDWARD, Westbury, Painter Jan 9 at 1 Off Rec, Bank chmbrs, Corn st, Bristol

NORMAN, JOHN, Soham, Farmer Jan 15 at 12 Off Rec, 5, Petty Cury, Cambridge

POWELL, WILLIAM HENRY, Hanley, Fruit Salesman Jan 11 at 12.15 Off Rec, Newcastle under Lyme

PROUDLOVE, ELIZABETH, Little Madeley, Grocer Jan 11 at 11.30 Off Rec, Newcastle under Lyme

REES, WALTER J, Foxhole, Glam, Colliery Manager Jan 9 at 12 Off Rec, 31, Alexandra rd, Swansea

RICHARDSON, JOHN, and WILLIAM HENRY RICHARDSON, Elton, Hunts, Farmers Jan 22 at 12 Law Courts, New rd, Peterborough

ROBINSON, ALFRED, Leeds, Commission Agent Jan 9 at 12 Off Rec, 22, Park row, Leeds

ROLLINSON, HENRY, Wakefield, Grocer Jan 9 at 2 Strafford Arms Hotel, Wakefield

SALE, ALEXANDER, St George, Clogmaker Jan 9 at 11.30 Off Rec, Bank chmbrs, Corn st, Bristol

SAUNDERS, LOUISA, Portsmouth, Baker Jan 8 at 3 Off Rec, Cambridge Junction, High st, Portsmouth

SAYER, WILLIAM, Watton, Farmer Jan 12 at 12 Off Rec, 8, King st, Norwich

SHERRING, JOHN, Staplegrove, Farmer Jan 8 at 11 Off Rec, 5b, Hammet st, Taunton

SIEVIER, R S, Lowndes sq, Turf Commission Agent Jan 8 at 2.30 Bankruptcy bldgs, Carey st

SMITH, JOHN WILLIAM, Skipton, Clerk Jan 9 at 11 Off Rec, 31, Manor row, Bradford

SNOW, ARTHUR WILLIAM, Bow rd, Licensed Victualler Jan 10 at 11 Bankruptcy bldgs, Carey st

STERRY, CHARLES, Lowestoft, Smackowner Jan 12 at 11.30 Off Rec, 8, King st, Norwich

TAYLOR, EDWIN, Newport, Grocer Jan 18 at 10.30 Wright & Westhead, St Martin's pl, Stafford

TWEMLOW, JOSEPH, Wrexham, Licensed Victualler Jan 8 at 11 The Prior, Wrexham

VEAL, ALFRED JAMES, Liverpool rd, Bath Proprietor Jan 10 at 12 Bankruptcy bldgs, Carey st

WARD, FRANCIS PARSONS, Bow, Chemist Jan 8 at 12 Bankruptcy bldgs, Carey st

WILLINGTON, G Jan 8 at 11 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ABBOTT, FRANK, Swansea, Hairdresser Swansea Pet Dec 27 Ord Dec 27

BARNES, JOHN, Brindle, Engineer's Assistant Bolton Pet Dec 28 Ord Dec 28

BARRY, DAVID, Radcliffe on Trent, Contractor Nottingham Pet Nov 21 Ord Dec 27

BLAKEBOROUGH, EMILY, Leeds, Widow Leeds Pet Dec 27 Ord Dec 27

BLYTHE, ALFRED, Long Melford, Grocer Colchester Pet Dec 27 Ord Dec 28

BOND, GEORGE FREDERICK, 13, Phœnix st, Clerk High Court Pet Dec 20 Ord Dec 22

BROOMHEAD, EDWARD, Little Moss, Lancs, Farmer Stalybridge Pet Dec 21 Ord Dec 28

CALLOW, THOMAS, Mile End High Court Pet Dec 24 Ord Dec 24

CALVERT, JOHN, Kingston upon Hull, Fishmonger Kingston upon Hull Pet Dec 28 Ord Dec 28

CHARKE, THOMAS, Lansallos, Cornwall, Farmer Plymouth Pet Dec 10 Ord Dec 28

CODLING, ROBERT, Wymondham, Farmer Norwich Pet Dec 28 Ord Dec 28

COLE, BENJAMIN, Williamstown, Glam, Builder Pontypridd Pet Dec 22 Ord Dec 28

COOPER, THOMAS WILSON, Gt Yarmouth, Smackowner Gt Yarmouth Pet Dec 28 Ord Dec 28

COPE, ALFRED, Little New st, Newsagent High Court Pet Nov 22 Ord Dec 22

COTTRELL, ANNIE, Leamington, Fishmonger Warwick Pet Dec 22 Ord Dec 27

COWELL, ROBERT CHARLES, New Tredegar, Jeweller Tredegar Pet Dec 13 Ord Dec 27

DAVIES, JOHN, Llangollen, Farmer Wrexham Pet Dec 27 Ord Dec 27

DAVEY, HORACE EDWARD, Selhurst, Surveyor Croydon Pet Dec 28 Ord Dec 28

GWYNNE, EDWIN F, Farnham, Hotel Proprietor Guildford Pet Nov 27 Ord Dec 29

HAIGH, EDWIN, Barnsley, Innkeeper Barnsley Pet Dec 29 Ord Dec 29

HOLMAN, THOMAS, Porth, General Dealer Pontypridd Pet Dec 22 Ord Dec 28

HOPTON, THOMAS WILLIAM, Lostock Moss, Lancs, Colliery Manager Bolton Pet Dec 27 Ord Dec 27

HOYLE, JOHN WILLIAM, Otley, Grocer Leeds Pet Dec 27 Ord Dec 27

JAMES, JOHN EDWARD, Monmouth, Ironmonger Newport, Mon Pet June 23 Ord Dec 28

JUKES, HERBERT, Hopton Castle, Builder Leominster Pet Dec 28 Ord Dec 29

KELLETT, JONAS, Low Moor, Licensed Victualler Bradford Pet Dec 27 Ord Dec 27

LAWSON, JOHN ENNIS, Sheffield, Comedian Sheffield Pet Dec 28 Ord Dec 28

LUNKIN, JOHN, St Margaret's at Cliffe, Butcher Canterbury Pet Dec 18 Ord Dec 29

MATHEW, LUKE HENRY, Norton, Builder Bury St Edmunds Pet Dec 28 Ord Dec 28

MARSH, CHARLES OFFER, Selly Oak, Chemist Birmingham Pet Dec 20 Ord Dec 28

MERRIMAN, G H, Kensington sq, Clerk High Court Pet Oct 26 Ord Dec 27

MULHOLLAND, WILLIAM, Houghton, Horsebreaker Carlisle Pet Dec 28 Ord Dec 28

NORMAN, JOHN, Wicken Lode, Cambs, Farmer Cambridge Pet Dec 28 Ord Dec 28

PRICE, GEORGE HAMPTON, Keymer Junction, Licensed Victualler Brighton Pet Dec 27 Ord Dec 27

ROBINSON, JOHN, Blaydon, Insurance Agent Newcastle on Tyne Pet Dec 8 Ord Dec 21

SWAINSON, JOHN TIMOTHY, Neath, Licensed Victualler Neath Pet Dec 29 Ord Dec 29

WHITTAKER, SAMUEL, Blackburn, Painter Blackburn Pet Dec 28 Ord Dec 28

WIPPEN, JOHN, Lenham, Farmer Maidstone Pet Dec 4 Ord Dec 28

WILSON, THOMAS, Horsley on Tyne, Grocer Newcastle on Tyne Pet Dec 27 Ord Dec 27

WOLLEN, WILLIAM F, Brixton High Court Pet Oct 26 Ord Dec 22

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

Where difficulty is experienced in procuring the Journal with regularity, it is requested that application be made direct to the Publisher.

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